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# STAMP NEWS

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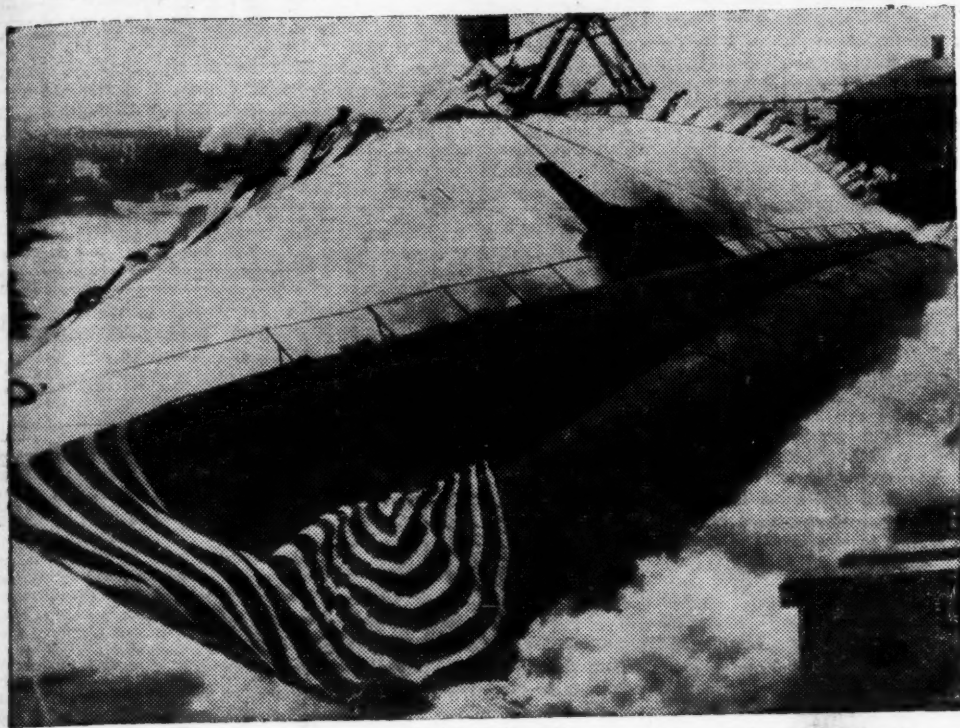
VOL. XV NO. 8

SIDNEY, OHIO, THURSDAY, MAY 14, 1942

WHOLE NUMBER 706

## Revenue Stamp Taxes Of The Civil War

### Launch First U. S. Submarine On Great Lakes



(Illustration courtesy Sidney, Ohio, Daily News)

### Collectors Of Precancels Ascend On New York For Greatest Annual Roundup

The annual fixture, the largest meeting of the year among pre-cancel people, the New York Roundup, was held on the weekend of April 24, 25 and 26 this year. The attendants came from over 900 miles in each direction, 176 of them in all. They filled the top floor ballroom of the Cornish Arms Hotel in New York for two and a half days. They bought and sold galore. They went away well satisfied. The dealers sported fat rolls of greenbacks as they pulled out and were happy about the amount of cash business done.

From Calais, Maine, came "Sweet Pea" Harmon, and from nearly as far in the other direction, Chicago, came Adolf Gunesch. Searth Ingdis of Galesburg, Mich., Carl Sachs of Columbus, Ohio, George Hawes of Arlington, Va. and Stuart Wingard of Amsterdam, N. Y. were other distant comers.

Berton Hoover had everything running with the utmost smoothness, deserving several orchids for the best-managed Roundup in pre-cancel history. Harry Wilcox aided him ably with a strong, genial and pleasing voice as announcer.

The "events" didn't interfere with the main business of the gathering: that of buying, selling and swapping stamps. Saturday evening was marked by the presentation, at 10 p. m., of two excellent movies from the local

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No sir, you cannot borrow my Linn's Weekly Stamp News any more—you and the kid nearly wear it out before I get it back. You can get a copy each week for yourself for only 50c per year.

History was made when the new United States submarine Peto slip into fresh water at the Manitowoc Shipbuilding Company yards at Manitowoc, Wisconsin, and collectors have duly recorded the event by an excellent printed cacheted envelope with a symbolic picture. According to the cachet on the envelope we learn that the Peto is the first submarine to be built for the U. S. Navy on the Great Lakes and likewise the first submarine that has ever been launched sideways. The Peto is a 1,500 ton vessel and will reach salt water via Lake Michigan, the Chicago river, Illinois waterway and the Mississippi river. The cacheted envelope is cancelled at Manitowoc, April 30, at 12 o'clock noon and the cover at hand is from Mr. Joseph E. Nemetz, of Manitowoc. Since U. S. submarines are named for fish, we searched the encyclopedia for the name "Peto" but failed to locate same. Perhaps someone may have access to information on this subject and can supply details which we will be very glad to pass on to readers.

### First Day For Kentucky Stamp At Frankfort, Ky. Daniel Boone Pictured

Postmaster General Frank C. Walker announced May 7 the design, color and place of first-day sale for the new Kentucky commemorative stamp, which is being issued June 1, in connection with the 150th anniversary of the admission of Kentucky to statehood.

The new stamp, is to be of the three-cent denomination, will be placed on sale for the first time at Frankfort, Kentucky.

It will be printed in purple ink, and have as its central motif a reproduction of the Gilbert White mural in the state capitol at Frankfort, depicting Daniel Boone with rifle in hand and three companions, standing on a promontory overlooking the Kentucky River to the land on the opposite shore where the city of Frankfort now lies, in the Kentucky River Valley.

The new stamp will be arranged horizontally and will be the same size as the current Special Delivery issue, 144/100 hcnies by 84/100 of an inch. The central design of the Daniel Boone mural will be enclosed in an oval border.

In the upper left corner will be the inscription "United States" in two lines and in a corresponding position in the upper right will be the inscription "Postage 3c" also in two lines. Across the bottom of the stamp will be the wording "sesquicentennial of the Statehood of Kentucky" with the dates "1792" and "1942" appearing in the lower left and right corners respectively.

The Kentucky stamp will be

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### WARNER (C. W.) BATES MOVES TO VERMONT

Warner (C. W.) Bates, long a resident and stamp dealer in Albany, N. Y., has removed his residence and business to the hills of Vermont. His new address is Wardsboro, Vermont.

Bates is probably best known as a dealer in Postal Stationery although he also handles U. S. stamps and covers.

### Seal Collectors' Meeting Is Attended By America's Leading Stamp Enthusiasts

By Ben L. Morris

The exhibit of the Christmas Seal and Charity Stamp society, in the Bellevue-Startford hotel at Philadelphia, Pa., May 3rd to 7th, was perhaps the most impressive showing of collectors items ever attempted in this country, and was one that will probably never again be duplicated. It included over a hundred frames of seals devoted exclusively to the cure of tuberculosis and the seals of the various charity health societies. It included such items as full sheets of the two 1907 seals, of the 1908 typographed, of the famous Type I with poinsettias and of the 1913" issue, of the various coils, and a sheet or two of the scarce Chicago prin of 1913, and of course all the later issues, including eight page prints of the new seal for 1942 which will be out on Thanksgiving day 1942; It is an oblong seal, a winter scene on a blue background, a large red barn covered with snow

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### Odd And Very Unusual Documentary Applications As Found On Papers Make Interesting Historic Records

—By Joseph L. Bopeley—

When attentively devoted to collecting revenue stamped documents of our great evolutionary era, none can be found which provide as much interesting research material as those reflecting medie of document tax payment other than that specifically provided for under the Internal Revenue laws of the 1860's. Sometime ago a lengthy manuscript of the same hand was published in the American Philatelist. Therein a summarization of the several laws and their applicability to taxable documents used in America of the North and also the South was presented. However, only a brief attempt was

### Henderson's OPA Exempts Stamps And Coins From Government Price Control

By Lloyd M. Schwartz

Both philately and numismatics are not affected in the least by the General Maximum Price Regulation set up by OPA head Leon Henderson to check the rising cost of living. To achieve its end, the new ruling "places an absolute ceiling over substantially all of the commodities and services sold at retail."

However, stamps and coins are listed as among the items excepted from the law which will last "for the duration." The reason, perhaps, for them being assigned to an outside category is that it would be an impossible job to determine what each dealer charged for each of the multitude of issues during March. Furthermore, prices of stamps and coins always have varied widely. This factor is tied up with the very nature of the method of determining prices in philately. 'Catalogue price' has been the yardstick but very rarely has it been the same as market prices. Fluctuations range from a fraction of the Scott quoted evaluation all the way to top catalogue and sometimes above.

Recognizing this, probably with the advice of Postmaster General Frank Walker and his aides, the Office of Price Administration has given stamp collecting quite a break. Some leading collectors, though, are offering a word of caution to dealers. They point out that the regulation should not be interpreted as a go-ahead signal for dealers to jack up their prices to new highs. Such action, they stress, can easily lead to a loud clamor from collectors with the result that the regulation might be extended to include stamps. Since prices in this field would have to be set arbitrarily, the chances are that dealers would come out on the short end with many forced to go out of business.

### Plans For Stampex For 1942 Shaping Up

Plans for the 1942 STAMPEx, an annual feature for many years past in Newark, N. J. are shaping up in a very satisfactory manner and the cancellation of two stamp shows in New York which have been annual features should lend much aid to carrying out plans for this big Newark show.

Cancellation of the New York shows should throw much dealer aid in STAMPEx since it will be one of the outstanding, if not the largest exhibition in the area this year.

made to describe the diversified elements of human interest portrayed in the varied documents assembled. Through them, it can well be said that America in parade can be visualized. Particularly, evidences of historical happenings bring forward matters of importance; for example, a receipt given for money paid in Chicago is indicative of a compromise settlement arising under circumstances similar to the involvements in the famous Hepburn (greenback) Supreme Court decision.

Comparable with the few Federal document stamp taxes of the present, those of the Civil War era were varied and extensive. Almost every conceivable form of an instrument-of-writing at one time or other in the sixties had a specific stamp duty. A glance into the long alphabetical list of first-issue "titled" document stamps published in the stamp catalogue discloses the far reaching affects of a stamp tax law. For business men whose transactions were most frequent, revenue stamp uses were more numerous than of postage. For the wholesaler, manufacturer, banker, broker, lawyer, notary and county official, a substantial stock of revenue stamps was ever a necessity. From such sources unusual adhesive tax-prototype applications came forth with some emissions from those confronted with the subject of stamp tax application but occasionally.

Certain stamped documents herewith classified as unique were the results of mistakes or inadvertent errors of omission or commission. Only a few came from willful attempts to defraud the National Government. Perhaps too, some could have originated because of a changing and complex law. Delay in printing and distributing the early adhesives caused some omissions.

Immediately following Oct. 1, 1862, the date on which all original first issue adhesives were scheduled for issuance. However, should an instrument need stamps, the maker was not estopped from affixing them when made available. No stamps were applied to a promissory note of October 11, 1862 for \$500.00. Such a note needed a twenty cent "Inland Exchange" adhesive, but none were purchasable as that

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### U. S. Telegraph Stamps

American Rapid, Telegram 1c to	
50c complete	\$1.25
Collect 1c to	
20c complete	.30
Duplicate 1c to	
20c complete	.25
Atlantic Telegraph Co. 1c to	
25c complete	1.75
B & O Kendall complete	.75
Hoen complete	.15

Edgewood Stamp Company  
MILFORD, CONN.



## Parachute Mail Provides Christmas Cheer For The Mornington Isl. Mission

Situated in the southern portion of the lonely Gulf of Carpentaria, in Australia's far north, is the comparatively large but unimportant Mornington Island, little known to most Australians and visited by less.

The island is still most imperfectly charted, little survey work having been done in this area since the original one by that grand explorer, Matthew Flinders.

The island had a normal aboriginal population and this led to the establishment of a mission station there by the Australian Inland Mission.

The missionaries have a small lugger, with which they maintain connection at intervals with Burketown on the mainland of Queensland, through which small port they obtain their necessary medical and other supplies.

A small pedal wireless transmitting and receiving station is maintained by the missionaries, who keep in regular contact with the main mission base wireless station at Cloncurry, where the Australian Aerial Medical Services' ambulance and medical officer are centered. When necessary, the ambulance plane and doctor from Cloncurry visit the island to tend the sick or injured.

With the commencement of the Empire Flying-boat Service in 1938, Mornington Island found itself on the direct route from Kaurumba to Groote Eylandt, over which the regular overseas flying-boats operated with the air-mail and passenger service to the East and to Europe.

Two days before Christmas, the huge flying-boat, on its way from Sydney to Singapore, came down from its usual height in order to swoop low over the isolated Mission Station, and two small parachutes floated down bearing special Christmas papers, periodicals and Christmas gifts for the mission staff and their flock.

The diversion of a large ocean liner to some remote tiny island requires much money or much influence. So also does the bringing down from the sky of one of the world's largest airliners. This special action at Christmas has been made possible by the close collaboration and sympathetic interest that has existed for years between Mr. Hudson Fysk, the managing director of Qantas, and the Reverend Dr. John Flynn, veteran Australian missionary and founder of Australian Aerial Medical Services. And so Mornington Island Mission passes on to another year of unselfish devotion and work in the cause of practical Christianity; and who shall say that their isolation does not represent a greater measure of civilization than the warring world of strife and striving in which most of us live?

—Australian Stamp Monthly

## Charles D. Rock Also Has Inaugural Covers

Chas. D. Rock of Irvington, N. J., noted the recently published story about the Franklin, Delano and Roosevelt cancelled cover as offered by Allison Smith in recent advertisements in this paper and states that the information reminded him that he had in his collection covers which were cancelled at Washington, D. C. on both the first, second and third inauguration of our President.

He mounted these covers in a frame and displayed them at a recent meeting of his stamp club and several of the boys made overtures to buy the covers.

### Essex Stamp Club Is In N. J.

Our headline writer jumped at conclusions in the April 30 issue and tacked the initials N. Y. before the name of the Essex Stamp Club when N. J. should have been used. We hasten to make this correction before the New Jersey boys go after our scalp.

**U. S. SPECIAL OFFERS**  
(1) 500 U. S. (100 Var.) 1861-1937...\$1.00  
(2) 1 Pound 2c Red Mixture...1.00  
(3) 1 Pound U. S. Post., Airm., Prexies and Misc. 19th and 20th Century...1.00  
CLEVELAND CADDY Tonawanda, N. J.

## REVENUE STAMP TAXES OF THE CIVIL WAR

(Continued from Page 1)

prototype was not released until December 2, 1862. However the absence of required stamps did not excuse the maker from the tax liability. On the other hand, a patriotic letter head used for promissory note purposes on October 18, 1862, bears three five cent "Inland Exchange" prototypes first issued on October 23, 1862. As the labels were cancelled "10-18-62" it therefore became a fine example of post-application. Bordered with the colors, red, white, and blue, and with "Union and Constitution" embossed thereon, such a piece is an excellent exhibit of unusuality in stamped documentation.

But, perhaps the outstanding examples of omission are those documents not stamped when being released, because of contention that the Federal stamp taxes due thereon came in conflict with state rights. When enacting all Internal Revenue laws of the era, Congress granted no exemption for instrumentalities issued by the several states or their political subdivisions. Neither did it exempt state employees from the income taxes of the period. State and county documents subjected to the stamp tax laws included, (1) bonds, short-term notes, stock, bounty certificates, orders-to-pay, and the like, (2) original processes, writs, sheriff summons, surety and indemnity bonds, court affidavits, and similar instruments arising under state court procedure, and, (3) wills, letters of executorship and administratorship, surety bonds for office holders, proofs of claim, and documents such as receipts submitted in proceedings of probate, surrogate, and orphans courts.

Particularly under the last two of the above classifications, vigorous protests against such stamp taxes were early in evidence. While the war lasted and the financial exigencies of the Federal Union required tax payments whether great or small, these taxes were paid despite legal objections. But with suspension of hostilities it was not long before many state courts ruled on the legality of certain Federal stamp taxes. Many cases reached the highest state courts, but decisions rendered did not all agree on the matter of constitutionality, and legal conflict arose between one state and another. No recourse was made to the United States Supreme Court for the reason that Congress being apprised of the divergences of opinion as to stamp taxes on certain state instrumentalities, on March 2, 1867 exempted original processes, writs, sheriff summons and court affidavits or certificates. From the operations of the stamp tax laws.

State courts had ruled for or against the Federal Government stamp tax mandates. Those holding for fifty cent stamps on original processes of law, held that the tax was on the suit. Those declaring such a tax unconstitutional, did so on the grounds that it interfered with the effective operation of state courts. Thus with counties within the states and states within the Union in hopeless disagreement, it remained for public reaction to make such stamp taxes non-uniform or invalid. In one county no stamps would be required, while in the adjoining political subdivision they had to be affixed. Although some courts in counties of the latter feeling held them valid, yet records disclose cases being noted by an objector as being non-stamp-taxable because of certain constitutional scruples. No stamp having been applied—only fifty cents where the document was a writ—it is evident that no responsible officer entrusted himself with payment enforcement. Although many documents of unusuality were released in cases applicable to this paragraph, an outstanding taxable paper is a justice request on a sheriff for a summons issuance. Dated September 13, 1864 it needed a five cent revenue stamp. In lieu thereof the maker transferred a three cent postage stamp of 1861 vin-

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## OUR ROVING REPORTER

This week I want to tell collectors about my visit to a unique stamp club, a club which has a limit of 25 active members and which boasts almost 100% attendance at every meeting.

On Friday May, 2, I arrived in Akron, Ohio, to attend the Liberty Dinner of the Collectors Club of Akron, otherwise the eighty-eighth regular monthly meeting.

Around noon I called on Walter T. Poppenger, better known as "Pop", who was in charge of the affair. I found him at his stamp store on South High Street, which by the way is one of the finest stamp emporiums I have ever had the pleasure of visiting. All of his shelves and his stock is in excellent order and as fine as will be found in most shops. Mrs. Poppenger working along with Pop makes a fine assistant and is always on the job.

Pop has been doing a whale of a business with his new line of Patriotic envelopes, all original designs and going over big from his recent offerings, new designs are being added from time to time and collectors are clamoring for more.

After a lengthy chat I left Pop for other business and promised to be on hand at 3 o'clock Saturday afternoon for the shindig at the Akron City Club. My arrival was welcomed by a host of Akron collectors and we were immediately escorted to room 23 which turned out to be just another name for Parlor G which is familiar to all who have been frequent visitors to Akron stamp meets.

Next we visited the exhibition room where fifty frames of excellent material were on display. In my wanderings I came across a large round table where some of the boys were playing what I thought was Bridge, at least I was invited to get into the game and soon won enough to buy eight dollars worth of Defense stamps. Besides the activity at three other similar tables some collectors were showing stamps at several bourse tables.

The call, "Soup is on" broke up the various gatherings in a hurry for an excellent chicken dinner was ready for all and it was none of those half chickens either, but a whole one for each.

Pop stated that there were just about 100 at the dinner and introduced collectors from Indiana, Ohio, Pennsylvania, Michigan and some in uniform from our fighting forces. Music by a 15 piece all girls band kept the boys on the edges of their chairs all evening. No long speeches were permitted except for a talk by Charles Pfahl on the 3c 1851. During his talk he was interrupted by a "shot gun wedding" also "an Ice Man", a little boy who drank too much pop, Santa Claus and a one armed paper hanger all staged in the "Hell's a Poppin" manner which was carried out as neat as the show itself.

The formal events of the evening were closed with a short talk by Edmund Burroughs of Akron, after which the crowd played cards and amused themselves in other manners till the wee hours of the morning.

These dinners, frequently staged by this club which has but 25 active and five associate members are looked forward to by those who are fortunate enough to attend as being about the most ideal gatherings of congenial stamp collectors that one can attend. No attempt to ballyhoo a big crowd is made. A select gathering is well taken care of and the event is one to be remembered. Due to the interest the members feel in the club, the attendance has been almost 100% at the monthly meetings, all of which are dinner meetings at the Akron City Club.

## APPROVALS

We will be glad to fill your needs on approval. Stamps of any country. Send us a want list and a selection will follow.

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(Open Thursday Evenings)

## Cape Four Penny Black Triangle Branded As A Real Black Sheep Stamp

Mr. A. A. Jurgens in a letter to the editor of the South African Philatelist sums up the facts as regards the much discussed Four Penny Black Cape of Good Hope Triangle stamp and points out conclusive evidence that makes cancelled copies of this stamp appear to be nothing more than fraudulent cancellations.

His letter is printed herewith: I would like to express my appreciation at the very able manner in which you refer to the Black Fourpenny Cape in the Editorial of the South African Philatelist of February, 1942, the three concluding paragraphs therein being in my opinion sound common sense.

During the whole period in which the Cape triangular stamps were in use only two different types of defacing stamps were used, viz.:

- (1) The triangular defacer.
- (2) The Oval Bar Numeral defacer.

And so far as date stamps were concerned, which were not really intended for the defacement of stamps but which were used occasionally for this purpose there were only three in use, viz.:

- (1) The Oval of 1853-1854.
- (2) The Circular Date Stamp of 1857.
- (3) The Small circular date stamp of 1864-1865.

As all of the above mentioned postal markings are common and well known to philatelists it does seem rather strange that of all the postmarked copies of the Fourpenny black so far discovered the type of defacement cannot be identified. I do not think it is necessary to go beyond this for a reason.

## JOSEPH ARKIN NOW BOUND FOR THE FRONT

Thanks to Joseph Arkin for a photo of himself all dressed up and ready for duty in the front lines for Democracy. Joseph by the way is just a sample of one of those fine looking American boys who are making the great sacrifice while you and I are only asked to buy War Stamps and War Bonds.

Joseph Arkin however is the proprietor of the Pelham Stamp Company and he finds it desirable to dispose of his stamp stock pending his return to civilian life. Interested dealers who want stock will find his offering in the classified columns.

## CANADIAN REVENUE CATALOG

The May number of the Emco Monthly Journal of the Marks Stamp Company of Toronto contains the first two pages of the new Catalogue of Canadian Revenues. This is to be published in this manner with revisions as necessary and when completed will be put out in book form. It appears to be a very desirable and welcome addition to the literature of our hobby.

## A SALUTE TO FREE FRANCE

The "France Libre" issues of St. Pierre and Miquelon are here! Scott has received a shipment direct from the Free French Committee and offers the following while they last. They are the regular St. Pierre and Miquelon issues, 1932-1939, overprinted "France Libre" in 1942 by the de Gaulle forces now in control.

1932 issue—6 varieties,  
40c, 50c, 75c, 1.25  
1.75, 5 fr. ....1.50  
1932 issue—1 variety, 2 fr. .50  
1938 issue—14 varieties,  
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90c, 1.25, 1.40, 1.60,  
2.25, 20c on 10c, 30c  
on 10c, 60c on 90c,  
1.50 on 90c. ....2.50

1939 World's Fair issue—4  
varieties, 1.25, 2.25,  
2.50 on 1.25, 3 fr.  
on 2.25. ....1.50  
1938 Postage Due issue—  
8 varieties, 10c, 15c,  
20c, 30c, 50c, 60c,  
1 fr., 2 fr. ....1.50

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## ODDITIES and ERRORS

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## Walter Conrath, Airport Journal Publisher, Dies In Automobile Accident

Walter Conrath, thirty-five, editor and publisher of the Airport Journal at Albion, Pa., suffered a concussion of the brain, when the auto in which he was riding with a friend, Mr. Stanley Blair, overturned and dove from the highway near Kingsville, O., shortly after midnight of May 6th.

Both men were rushed to the Brown Memorial Hospital at Conneaut, Ohio. Blair is also in a critical condition from brain concussion.

Neither man regained consciousness since the accident when the auto, which was owned by Conrath, left the highway at a sharp curve, went down a slight embankment and overturned three times, finally striking a tree.

Mr. S. Snyder of Erie, Pa., rushed a newspaper clipping with the above information and since then and as our forms for this number are being prepared a letter from George Kingdom at Conneaut gives the information that Conrath died at 2 p. m. on May 7th.

Conrath is well known throughout Erie county and the entire district. Besides publishing the Airport Journal he also served as publisher and managing editor of The Albion News.

Conrath was immediate past president of the Air Mail Society, an international organization. He also published other booklets and literature on stamps which have nation-wide circulation.

## New Stamps For Gilbert And Ellice Isl. Delayed

The 50th anniversary of the British protectorate was to be marked this year by a series of three stamps, but present conditions will delay their appearance. The designs were to include maps of the Pacific and of Abemana and Funafuti Islands, and drawings of H. M. S. "Curacoa" and "Royalist".

—Australian Stamp Monthly.

## WILLIAM C. WEBB IS A VERY BUSY MAN

William C. Webb, of Newark, N. J., is a glutton for work. Besides writing the new issue column for this publication, he is secretary of the Essex Stamp Club and now advises us that through his office the club is putting on a campaign for non-resident members with a view to developing a sales department of sufficient magnitude to interest and attract such membership. Mr. Webb will handle the new sales department also.

MINT NEW ISSUES	
Great Britain—2/6 war color	\$.90
Uruguay—National Post (5)	.83
Paraguay—Provisionals (3)	.08
Grenada—New perf. and colors (4)	.12
Palestine—New Colors (2)	.12
Cyprus—New Colors (2)	.20

MINT SPECIALS	
Malta—Cl	.25
France—Generals	.30
Eifel Tower	.30

COVER SPECIALS	
First Flight 1939 England to the United States Northern Route	1.00
From Belgium to the U. S. via Marseille and Southern route	1.95

Postage extra under \$5.00. No Approvals.  
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## REVENUE STAMP TAXES OF THE CIVIL WAR

(Continued from Page 2)

tage from a used envelope to the document, the postage stamp having been postally canceled in New York City.

Other oddities of omission or commission can be attributed to, (1) a prevalent opinion that as "postage stamps" had been declared legal tender, as such they could be used instead of revenue stamps for paying document taxes, (2) a local scarcity of proper denominative revenue stamps, and (3) earlier changes and amendments to the revenue laws. In the first instance, under the act of July 17, 1862 out of the practices of the people Congress had provided postage currency. With certain exceptions it defined such currency as legal tender for the payment of all debts, public or private. The Commissioner of Internal Revenue had insisted that for payment of taxes of documents proper revenue stamps only could be used. Leslie's weekly, criticized the New York postmaster who held against obverse usage, the editor stating: "The law of July 17, 1862, which we subjoin, not only authorizes the use of postage and other stamps of the United States, but makes them legal tender."

After reading such argument the public reasoned and did what it pleased, and could not be dissuaded. In Great Britain it was the practice, so why couldn't a revenue stamp be used for postage purposes, or postage stamps used for payment of internal revenue taxes? As yet I have been denied the privilege of inspecting a postal envelope of the Civil War era where a revenue stamp paid mailing charges, but as for the converse there are many fine examples. Principally, the one and three cent 1861 postage stamps, and the two cent "Black Jack" were affixed to documents in many instances. Moreover the five, ten, twelve cent stamps of the 1861-1867 omissions also found their way to documental premises and paid a tax. The 1869 issue also paid documentary stamp duties, the first three denominations being used on papers inspected by the writer, the higher values as yet not being revealed as used for revenue purposes.

A receipt of February 5, 1870 bearing the grilled "Black Jack" is typical of postage used for revenue purposes as late as 1870, while a marriage license demanding a five cent tax not only bears four cents in revenue stamps, but also a one cent "Franklin" of 1869. A receipted bill-head subject to a two cent tax, bears a three cent "Locomotive" stamp, while the two cent "Horseman" also of 1869 postage issuance also found its way to documental premises. Perhaps the outstanding example of early postage use for tax payment is illustrated through a one cent 1857—demonitized in 1861—but affixed to a receipt of August 18, 1864 that demanded a two cent document tax. To explain its use we can only entertain supposition; the earlier two cent revenues were blue in color like the above postage stamp, the later, through error or deliberate act affixed in lieu of a revenue. Some of the higher valued postal stamp issues of the Civil War years in fives, tens, and twelves, provide interesting examples of document tax payment. On a certificate of claim a five cent "Jefferson" of mustard color came into use, while on a \$700.00 promissory note of November 1, 1868, three ten cent 1861 postage stamps and a like number of two cent general revenue stamps, overpaid the tax one cent. Another tax overpayment wherein postage was involved, came through another promissory note. Dated August 1, 1867 for the sum of \$200, tax thereon was ten cents, but the twelve cent stamp became the expedient for tax payment.

Other expedients for accomplishing revenue tax payment produced bi-sets. If a paper demanded five cents, half of a ten cent revenue stamp or two and one-half of some two cent revenue were used should the maker lack the proper denominative stamp. Many unusual evidences

## EDITORIAL COMMENT

(Continued from Page 4)

War Soldiers" was written by our good friend Captain A. C. Townsend, now of Oklahoma City, and through error of some sort his name should have been at the head of the article. We regret this oversight and call our readers attention to the article as one of considerable interest.

\* \* \* \* \*

### DERBY OR DARBY—WHAT'S THE DIFFERENCE

Whether you pronounce it "derby or whether you say "darby" it makes no difference. The main point is that this big annual event at Churchill Downs in Louisville is a real sportsman's event and this was best exemplified at the May 2 running of the great race when that greatest of all horsemen, Colonel Matt Winn, made the presentation speech and gave to the American Red Cross for war work, on behalf of the Churchill Downs Association a check for fifty thousand dollars.

It is sportsmanship of this kind that makes America the greatest nation on earth, makes Americans the greatest and most true sportsmen. While stamp collecting can not produce fifty thousand dollar checks, it can do much and an opportunity to help is at hand for every collector. Just give some of those duplicates to the Red Cross auction of the S. P. A. to be held in Detroit this fall. Your bit will help pile up a good sized check for stamp collecting.

That \$50,000 check makes it look like Kentucky was paying through the nose, for its commemorative stamp.



A Recording of New Issues  
BY W. M. C. WEBB  
19 Pennsylvania Ave., Newark, N. J.

Your editor has been engaged in completing a small contract having an important bearing on our activity in New Jersey, and hence has been unable to regularly forward the material for this column the past few weeks. It is hoped that this will not further interfere with this relaxation as the present job is nearly finished.

UNITED STATES—The Postmaster General has announced that a stamp commemorating the 150th anniversary of the admission of Kentucky to the Union will be issued on June 1st. No details as to design or place of first day issue have been released.

ARGENTINA—1c olive green. (National Postal Savings Bank.)

AUSTRALIA—Supplementing the information previously given, I am now able to describe the new 2d, 3d, 3½d and 5½d stamps recently issued.

2d red-violet portrait of King George VI in a plain, undecorated frame.

3d Black-brown portrait of King George VI in an oval frame with decorations of native plants (said to be "gum nuts") above oval—crown above the oval.

3½d dark blue portrait of King George VI in oval—values to the top of design on either side of oval—two birds on base of oval.

5½d blue-black. An Emu (the native bird so familiar to cross word puzzle fans.)

(Shown by Washington Stamp Exchange.)

BRAZIL—The New York Sun reports: "An imperforate sheet of the 1941 census commemorative issue, 1200 reis value, has been reported. There are sixty stamps to the sheet."

BULGARIA—Commemorating the recovery of part of Macedonia by the grace of Herr Schickelgruber, a new issue (said to have been released in September, 1941) has arrived in New York. Values and designs as follows:

1 L Blue-green. Woman in Macedonian Costume.

2 L Carmine. Map showing part of Macedonia and a Medallion Portrait of King Boris.

2 L Orange. Man on Shore looking over water. Inscribed "White Sea."

4 L Brown. Monastery of Pogonovo.

7 L Blue. View of the City of Ohrid and Lake Ohrid.

BELGIUM—The New York Times reports: "A large B within

an oval has been overprinted in red on the 1935-38 10c, 40c and 50c in the coat-of-arms design; in blue on the 1936 1 fr. with head of Leopold III; in black on a 2.25 fr. with Leopold portrait.

BELGIAN CONGO—With the surtax to be devoted to a fund to buy war planes, the New York Times says that this colony (still administered by the Belgian Government in Exile) has issued two over-printed stamps, each a 10 fr. plus 40 fr. The design and stamps overprinted is not described.

The New York Times also reports a new stamp, the design showing a "V" on a shield supported by the Lion of Brabant and carrying an inscription meaning "Belgium Shall Rise Again." Surtax to aid a colonial war fund.

## 1942 Edition

## REVENUE STAMP ALBUM

This album provides spaces for General Issues, Documentary, Proprietary, Stock Transfer, Future Delivery, Hunting Permit, Cordial, Wine, Playing Card, Silver Purchase, Cigarette Tube, Tax Paid Potato, Tobacco Sales, Consular Service Fee and Customs Fee Stamps.

Hinged Post Style  
Price \$4.00

One W. 47th St. Scott Publications, Inc. New York, N. Y.

## REMAINS OF LINPRINT STOCK

On Saturday, May 2, I arranged to purchase from the Trustee handling the liquidation of LINPRINT INC., the remains of the stock of printed albums, etc. This stock was shipped to my office in Sidney on May 4th. Since then I have been working to get it in shape for offering and wish to make the following statement.

The greatest bulk of the stock was of the Unit System Album pages. Next in bulk was a quantity of Perpetual Album Pages which are offered in an another advertisement. Other than these two items there is only a small amount of miscellaneous items which are listed below and the quantities on hand are stated. When these items are sold there will be no more. It will require some time to clean up the Unit Pages and we hope to find some dealer who will take over and continue this system of pages. Anyone interested, please write.

My sole object in acquiring this material was to give those collectors who have been using the material an opportunity to stock up at the low prices which can be made, in most cases less than cost of production. When this material is sold, I will personally have no other merchandise of this nature to offer and will not engage in the production and manufacture of same.

If there are items here that you want, order immediately, for these should all sell quickly. Please add extra money for postage. We will refund any surplus in stamps in an orange colored envelope in the parcel we mail to you.

Where possible we refer to the page in the 1942 No. 12 price list of LINPRINT in referring to items offered. See your price list if you are unfamiliar with the items offered. First come first served—we will refund immediately for anything sold out.

2100 Blank Approval Sheets, 20 space, white bond paper. Per 100—12c.	3100 Same, No. 3. Per 100—35c.
4200 Sheets as above for sets. Per 100—12c.	10 Sets pages for Jubilee Stamps. See page 11, in list. Per set—35c.
1600 Blank Approval sheets, thin onion skin, 20 space, per 100—15c.	8 Postmark or Meter Albums, see page 10-11 in list. Each—50c.
1000 Approval sheets, 25 space, bond paper, per 100—12c.	300 Pages for above albums. Per 100—30c.
2200 Approval Application blanks for dealers, per 100—10c.	30 Packs pages for Postal Stamps, see page 7 in list. Per pack—25c.
2400 Approval Report Blanks for dealers, Discount style, per 100—10c.	1500 Victor Album Pages. Regular price \$1.50 per 100. To close out—Per 100—75c.
900 As above, Net style blanks. Per 100—10c.	3500 Bowery Album Pages, regularly sold at 60c. These are 8½x11 gray quadrille printed pages on 20 lb. white bond paper, for standard 3 ring binders. Per 100—35c.
1200 Order blanks for dealers. Per 100—10c.	300 Sets Page Guards for 8½x11 Ring Binder Albums. These are fine to put in front and back of album to protect the top and bottom pages. Heavy tough cover stock at less than cost. Per pair—5c. Buy several sets now.
7000 Set slips, small colored paper slips about 3x5 inch with printed frame and arranged to mount and price sets. Per 100—5c.	78 Sets Presidential Album Pages. Originally offered as our Section II. This is a page for each stamp of the Presidential series with name printed at top in a boxed panel, red frame line surrounding a gray quadrille ground. Regular 8½x11 standard 3 ring punched pages. Originally sold at \$1.00. Per set—30c. Fine for specialized collection Presidential issue.
1500 Approval Record cards, 3x5 index size to keep records of approvals sent to customers. Per 100—15c.	75 Sets Famous American Album Pages for single stamps. This is the Section I which originally sold at 50c. Complete set of 17 pages. Per set—25c.
700 Approval Reminder Cards. For dealers to send to approval customers who are slow with returns. Per 100—12c.	50 Sets as above but without the fancy title front and back pages. 20c a set.
1500 Small "Special Bargain Envelopes," small colored envelope with printed announcement of a special bargain offer to enclose with approvals. Very effective sales method. Per 100—15c.	
10 Loose Leaf Approval Books, No. 1 style. Per 10—20c.	
350 Same, No. 2 style, per 10—20c.	
160 Same, No. 4 style, per 10—20c.	
1000 Loose Leaf Approval Pages, No. 2. Per 100—10c.	
500 Same, No. 4. Per 100—10c.	
700 Counter Sales Pages, No. 2, 8½x11. Per 100—35c.	

Other than above there are a few other items which will be listed or offered later. Includes some Precancel Pages and the Unit Album Pages. When above are sold, that is all that can be had. Order immediately. We refund at once for any sold out.

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National Defense	.03 .10
Presidential	2.00 14.00
Map Air Mails	.20 1.25
16c A. S. D. CEI	.15 .75
30c Clipper	.15 .75
Virginia Dare	.03 .15
10c Lindbergh	.05 .30

C. H. HUNT Box 44  
MAYWOOD, ILL.

(Continued on Page 5)



# LINN'S WEEKLY STAMP NEWS

George W. Linn

Editor &amp; Publisher

PUBLICATION OFFICE — 119-121 EAST COURT STREET, SIDNEY, OHIO  
EXECUTIVE OFFICE

119½ East Court Street

Sidney, Ohio

SUBSCRIPTION—50 cents per year in the United States and to Latin American Countries to which Second Class Mailing Rates are Applicable. \$1.00 per year to Canada and Foreign Countries. ALL SUBSCRIPTIONS PAYABLE IN ADVANCE.

DISPLAY ADVERTISING RATES—Contract or Transient—All copy must be in our office by noon of Friday preceding date to be published.  
THE FOLLOWING RATES apply to either Contract or Transient Space.

ON CONTRACT for 12 or 26 weeks, space may be used each week or every other week at option of the advertiser and on such space a discount of 5% will be allowed when invoice is paid prior to 10th of month following publication. On contract for 52 weeks, a discount of 10% will be allowed when invoice is paid prior to 10th of month following publication.

TRANSIENT COPY must be accompanied by cash with order unless previous arrangements for credit have been made in advance and all transient space is net, without discount and invoices are due and payable on or before the 10th of month following publication.

RATES ON INCH BASIS—One Column Wide	RATES PER COLUMN OR PAGE
1 inch ————— \$1.50	1 Column, 16 inches ————— \$16.00
2 inches ————— 2.50	2 Columns, 32 inches ————— 29.50
3 inches ————— 3.50	3 Columns, 48 inches ————— 42.00
4 inches ————— 4.50	4 Columns, 64 inches ————— 52.80
5 to 16 inches ————— per inch .90	Quarter Page, 20 inches ————— 19.00
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48 to 63 inches ————— per inch .95	copy and ask for rates.
64 to 79 inches ————— per inch .95	
80 inches, full page or more per inch .80	

FOR CLASSIFIED RATES—See Classified Columns.

HOW TO REMIT—Remittances under \$1.00 may be sent in 1/2c, 1c, 1 1/2c, 2c and 3c unused U.S. Postage Stamps with full gum. Airmails, Special Delivery and other stamps will positively be refused. Remittance of \$1.00 or more should be sent by currency, or Money Order Preferred. Checks for amounts under \$1.00 will not be accepted as collection charge is 3c per check.

FOR OTHER INFORMATION—Ask for rate card.

Entered as second class matter April 22, 1942, at the post office at Sidney, Ohio, under the act of March 3, 1879.

## HAVE STAMPS A PLACE IN TODAY'S LIFE?

Judging from some letters that come to our desk, there are collectors who wonder if their continued activity in buying stamps for their stamp collections and their activity with their hobby is a proper and patriotic procedure under present conditions. Some even seem to feel that they are being called upon to forego all interest in their stamps for the duration.

This thought should be expelled from their minds at once for there is no reason why anyone should give up their stamps or their interest in the hobby or for that matter, the purchase of new stamps for their collection.

The one point that all need remember however is that they must make some sacrifice. No one is asking for a total sacrifice on the part of anyone, although some people, through the misfortune of war will have to make a sacrifice that will be almost total. This will be in the way of a loss due to the exigencies of war and the present business situation of the country. For such, one can only feel sympathetic and hope that they may find a means of recovery. I know this to be a fact for I have passed through that stage, yet I hope to climb up again and feel that I am entitled to the same scheme of living that can be enjoyed by other men.

Some people, however, get moody on the subject and wonder if they should not forego everything and put every cent not needed for sustenance into War Stamps and War Bonds.

This is not asked of anyone. Do your bit and do a bit more if you are able, that means 10% or more of your weekly income into War Stamps and War Bonds. If every American would do only that much, there would be ample funds for all needed expenditures at the present time. As more is needed you will be asked for more, but for the time being, do your part with a clear conscience and continue your way of life at the same time.

Our president has pointed out that Baseball is an activity worthy of continuing, he even pointed out that although there was a power shortage, night baseball with its huge lights might even help reduce the use of power by concentrating the people in one spot rather than at home with lights burning there.

You are not asked to give up all your surplus money to the war effort. If such were the case, the one way to do it would be to arbitrarily close up every business which was an unnecessary business. That would mean breweries, whiskey distilleries, pool rooms, many small stores and dozens of other kinds of business where people spend money for things that they could get along without. Until this time comes, if it must come, go ahead with your stamp collecting. There is nothing that will take its place for you as a means of rest and relaxation after a hard day's work.

While others spend their spare money for night clubs, ball games, or other unnecessary things, you are entitled to pursue your hobby in your usual manner and anyone who knows anything about stamp collecting will know that in the end you will be far better off for having spent your spare change on stamps than if you had spent it in some of the other ways in which one can spend such cash.

At the same time, however, remember your obligation to your country and to the boys who are facing the enemy for you. Buy your share of War Stamps and War Bonds first, then use your spare money for a few wanted stamps for your collection.

When and if we are called on to give all for the prosecution of the war, then it will be by governmental action and will be time enough for the supreme sacrifice which will have to be borne by all to the full extent of their means and not on any percentage basis.

\* \* \* \* \*

## REVENUE STAMP TAXES OF THE CIVIL WAR

One of the interesting displays at the last exhibition of the Columbus Philatelic Club, April 18, 19, was the frames of Documents and stamped paper of the Civil War period as displayed by Mr. Joseph L. Boppey.

Knowing the interest which Mr. Boppey had in this material we prevailed on his good nature to write an article on the subject and such an article is of particular interest at present in order that you who growl about taxes might review the endless chain of taxes that the people had to carry following the Civil war.

It would seem that hardly a legal or commercial paper of any kind escaped a tax and the effort of congress to make stamps for each individual paper soon put the whole issue into a mess which could only result in a single issue for papers, with issues for proprietary articles as another group. Thus the first issue revenues soon gave way to the orange and black and the blue and black of the 1871-72 issues.

Mr. Boppey stated at Columbus that there were only a few collectors who are seriously collecting and studying revenues on original papers. He can be addressed at London, Ohio and will be glad to hear from any collector who has documents and wants to learn about the stamp interpretation and application on same.

\* \* \* \* \*

## APOLIGIES TO CAPTAIN TOWNSEND

Our leading story last week, "Handling The Mail For World

(Continued on Page 8)

## U. S. AUCTION PRICES

By W. L. BABCOCK, M. D.  
245 Willis Ave., East  
Detroit, Michigan

A. H. MURCHISON, 47th Pacific Coast Sale, Apr. 22nd. at the Los Angeles Philatelic Club meeting.

10c No. 49, type 11, unused, no gum, v. f. (\$50.) @ \$20.25; 30c No. 71, v. f. @ \$2.60; 2c No. 78, used, v. f. @ \$2.30; 10c No. 116 used, v. f. @ \$3.00; 12c No. 117, same @ \$3.00; 24c No. 120, same, @ \$3.00; 30c No. 121 same, @ \$7.50; 90c No. 122P, card board proof @ \$3.75; 1 & 2c Columbian, No. 230-31, v. f. o. g. block of each, (\$4.75) @ \$3.00; \$4.00 No. 244, v. f. used, (\$42.50.) @ \$26.25; 2c No. 369 bluish paper 3 mm, block of 4 o. g. v. f. @ \$27.50. 2c No. 373, v. f. o. g., block of 4, @ \$6.25; Seventeen lots of Indian Territorial covers sold at \$1.00 to \$2.25 each. A number of fine lots of Guam were offered. The 4c No. 4 o. g. and fine, not quite centered, (\$7.) @ \$4.25.

OHLMAN GALLERIES, 258th. auction sale, held Apr. 16th. at 116 Nassau St. N. Y. C.

A 65c zepp. on flown cover, (\$8.00) @ \$4.85. 5c No. 28, blue grid, good margins, (\$11.) @ \$6.10. 10c No. 29, red grid, good margins, (\$35.) @ \$21.25. 1c No. 31, Type 11 f. C. and good color, fine, (\$8.) @ \$4.10. 10c No. 50 Horiz. pair, L. C. V. F. (\$6.) @ \$5.60. 90c No. 166, "beautiful copy", used, (\$10.00) @ \$5.30. 2c No. 211b, o. g. Special Printing, fine @ \$24. 30c No. 217, Superb horizontal pair, used, (\$7.50) @ \$4.90. 8c No. 225, O. G. block of 4, V. F. (\$10.) @ \$5.00. \$2.00 No. 277, V. F. Used single (\$15.) @ \$8.50. 2c No. 320, Margin pl. no. block 6 O. G. @ \$8.75. 3c No. 345, O. G. L. Arrow block of 4 fine (\$16) @ \$7.50. 5c No. 621 O. G. L. Arrow block of 4 V. F. (\$10.) @ \$4.90. 25c P. P. No. Q9 O. G. block of 4, fine, (\$10) @ \$4.10. Jamestown set 1, 2, 3c O. g. v. f. blocks of 4 (\$6.) @ \$4.60. Kansas-Overprints, No. 658-668 O. G. V. F. blocks of 4 @ \$18. Nebraska, overprints, same, @ \$21.00. Revenues, 1c Playing Cards, R2c brought half cat. A number of bargains in this unreserved sale, were noted.

## Linn's Stamp News Gets Letter From U.S. Censor On Wartime Practices

Under date of April 30, a letter comes to Linn's Weekly Stamp News at Sidney, Ohio, calling attention to the fact that stamp publications frequently print information for collectors of postmarks, naval cancellations and postmarks of military establishments, and calling our attention to the rules and regulations as laid down in the "Code of Wartime Practices for the American Press."

The letter says further, "May we call your attention to the Ships and Troops clause which might be violated by the publication of some stamp news."

Thus our readers must understand that we too are subject to use our own best judgement and may at times feel obliged to omit some information which we might otherwise have published. It is to be borne in mind however that the regulations are concerning for the most part, movements of ships on the seas and movements of troops outside the country or from our shores to other points.

Information on troops in training camps, also about military postoffices within the United States is considered as of no value to the enemy and such material may be printed.

Naturally we shall use every endeavor in the publication of material in our columns to protect the interests of our country and our men.

Incidentally, the cover and letter together with the circular from the censor makes a nice addition to our war time collection of philatelic material.

## Proposed Revision Of Scott's Catalog Is Made

Mr. A. C. Johnson of the Marks Stamp Company of Toronto, Canada proposes a revision of prices in the Scott catalogue on the basis of pricing all stamps at double their actual selling value on the theory that collectors have been educated to expect and look for a 50% discount when buying. Mr. Johnson points out that this latter fact keeps the market upset and that if all stamps were priced at double actual selling value, then the catalog would become a true guide to prices and values.

For example, he notes a stamp priced at \$1.00 and which is usually readily available at 50% discount, making it cost 50c. He then points out that most current British shilling stamps in mint condition are listed in the catalog at 32c and that this is what dealers usually sell at. This however is full catalog value and Mr. Johnson suggests that these stamps be priced at 64c each and sold as are other stamps at 50% discount.

The idea is sound and sensible and might be handled in that manner or it might as well be handled by taking the first mentioned stamp priced at \$1.00 and changing that price to 50c and then sell on a net basis and forget the discount, a feature which many dealers and collectors have preached for years past.

## \$100,000 CASH PAID

For stamps and coins during past 24 months. What have you to offer? 50-page booklet of information entitled "Before You Sell" free upon request. TATHAM STAMP & COIN CO. Springfield-80 Mass.

## WAR! WAR! WAR! WAR! WAR!

CENSORED COVERS! History in the making! To introduce we offer 10 attractive covers for only \$1.00 postpaid. This price is less than wholesale. Satisfaction guaranteed or money refunded. HARVEY L. DOLIN & CO. 31 Park Row New York, N. Y.

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## DELIGHTED!

You will be delighted with my superior approvals. These are large selections with a net value of \$50.00 to \$200.00 giving you plenty of material to go over. Discounts from 75% to 80% of catalogue with a very few exceptions. Stamps mounted by countries. Several dealers' references please. May I have the pleasure of adding you to my list of satisfied customers?

## GUTHKE

1882 Greenway South Columbus, Ohio

## The "SENATOR BERMAN" Collection

Arranged and Catalogued

BY

PHILATELIC RESEARCH LABORATORIES, INC.

\* \* \*

A comprehensive general collection of the stamps of the world, 1840-1928, of magnificent proportions and replete with attractive and desirable sets, single stamps, and important grouped lots by countries.

## UNITED STATES POSTAGE AND REVENUE STAMPS

An excellent showing of all issues, with many beautiful early pieces; issues since 1890 are virtually complete with many mint blocks and some scarce mint sheets. Among these issues is the rare 2c offset Type 7, imperf. in mint pair as well as other fine items. A fine lot of revenue stamps including Match and Medicine issues.

## GREAT BRITAIN AND COLONIES

An extraordinarily fine offering, particularly strong in 20th Century issues. Many countries are virtually complete and this group contains wonderful showings in the stamps of what are now temporarily "ex-colonies," due to enemy action. British America is especially fine. Gambia, South-West Africa are noteworthy and there is an exceptional lot of the stamps of the various Pacific island colonies.

## NETHERLANDS AND COLONIES

A remarkably fine lot, practically complete, with many rare stamps and beautiful sets.

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Many complete countries, and a beautiful lot of rare single stamps, complete sets and large groups. One of the most comprehensive lots of these stamps to be offered in a long time.

## EUROPE, LATIN AMERICA, ASIA & AFRICA

All exceptionally well represented, so much so that individual comment could hardly begin to describe the extent of the collection.

Also, an attractive lot of Miniature sheets

## PUBLIC SALE

TUESDAY, JUNE 2, WEDNESDAY, JUNE 3,

THURSDAY, JUNE 4, AT 2 P. M. EACH DAY

Public Exhibition of lots from May 27th to dates of sale 9:30 A. M. to 5:30 P. M. (Sunday and Holidays excepted)

The elaborate catalogue, lavishly illustrated, is now being distributed. It may be had on request.

## PARKE-Bernet GALLERIES, Inc.

30 East 57 Street

New York, N. Y.



# Stamp Collecting Builds Morale And Revitalizes War's Invalided Victims

Several newspaper reports describing President Roosevelt's daily activities, on the occasion of his recent birthday, mentioned that at the close of each strenuous day he relaxed by either reading a book or working on his stamp collection. Few will deny that President Roosevelt is one of the hardest working men at the present moment, and the fact that he can still find a few precious moments to devote to his hobby indicates the importance he attaches to the beneficial influence of stamps on a tired mind.

With war clouds approaching our Australian shores, the pursuit of any hobby, including stamp collecting, may appear to many to be a waste of time, energy and money; on closer examination, however, we find that our hobby not only does not retard the war effort, but definitely helps it. The morale of the people is of utmost importance at the present time, and this cannot be maintained by continuous mental or physical work. A certain amount of relaxation is vital and in these rare free moments gloomy thinking about the war will not improve us but have a deteriorating effect. Few hobbies can approach stamp collecting in filling these odd moments. Moreover, the trade that supplies the stamps to collectors can hardly be regarded as a luxury trade, for it employs only a minimum of staff and makes no demands on shipping space or on supplies of essential war materials.

Yet it is not the civilian that benefits by it. The late Fred J. Melville, probably the greatest philatelic writer, wrote during the last war:—"The hobby that can hearten a soldier, broken in the wars, during the long silent hours of pain and confinement is a gift beyond price." Then he goes on to say: "They (the stamps) provide tranquil occupation that soothes his nerves, they mix the tonic that feeds his brain; they provide the balm that oils the grinding mills of suffering."

More than one of our invalided men are finding these words absolutely true, although they may never have heard them.

—Australian Stamp Monthly.

## T. P. A. CONVENTION TO BE ON JUNE 6th

The Forty-sixth annual convention of the Texas Philatelic Association, one of the oldest stamp collector organizations in the United States will meet Saturday, June 6, 1942 in the Rice Hotel at Houston, Texas.

A. H. Schumacher is Chairman of the Committee on Credentials and other members are Arthur B. Orem, Douglas D. Wade, Richard E. Cheek, Milton J. Silberstein, Albin J. Mitula Jr. with ex-Officio members George E. Myers and President Jno. A. Robertson.

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1941 Pro Juventute 4 val. \$ .39 Miniature sheet. \$ .55

KILCHER 3013 Fairmount Avenue Atlantic City, N. J.

## OLD FAITHFUL STAMP MIXTURE (19th and 20th Century)

From United States and many other countries, used, unused, off paper. Has been pleasing collectors who have been repeating since 1910 at the same old price of 50c per 1000 stamps, postpaid.

E. C. EATON 70 Soarna Street Auburndale, Mass.

## LOCALS WANTED

Counterfeits and Reprints of all U. S. Locals and Carriers Except L03-5

Sold stamps with lowest prices.

R. W. HARRIS 704 Eastern Parkway Brooklyn, N. Y.

## REVENUE STAMP TAXES OF THE CIVIL WAR

(Continued from Page 3)

of multiples and combinations arose because of surplus stocks in certain revenue stamps. Especially in 1864-1865 the stamp vaults of the Government contained a large number of revenue stamps rendered unusable because of repeal of document duties on express receipts in 1863 and telegraph messages in 1864. Furthermore, proprietors of patent medicines and playing cards had shifted their demands from general stamps printed for their needs to stamps for their own private use. Along with the surplus "Express" and "Telegraph" prototypes, "Proprietary" and "Playing Card" stamps were stocked. Hence we find the singular spectacle of the Internal Revenue insisting that for paper purposes only documentary revenue stamps be used; but when receiving an order for five cent stamps used in large quantities for certificate and jurat purposes, shipping instead either through a collector of internal revenue or direct from the stamp office, "Proprietary" of "Playing Cards" stamps of the three low denominations, or any other combinations in stamps then available. Particularly on notes and certificates do we find these interesting evidences; sometimes a strip of five one cent stamps, a four and a one, a two and a three, two two's and a one, or a three and a two. Such expedients came through the affects of a complex stamp tax system subjected to changes and adjustments coming through trial and error.

An early amendment in the Internal Revenue law applicable to stamp taxes on promissory notes and inland bills of exchange, also provided a source of disposition of surplus stocks in low valued stamps, as well as bringing forth many evidences of stamp tax application prevailing during the Civil War era. Whereas under the 1862 act such instruments paid a duty proportionate to the sum of money involved, on March 3, 1863 Congress declared for payment in accordance with time factors. For example, notes payable on demand were taxed one cent on each \$200, with the taxes graduating upwards at two, three, four, six, and ten cents per \$200 proportionate to the number of days running to maturity date. To meet this stamp tax adjustment four and six cent "Inland Exchange" stamps had to be engraved, the only special first issue prototypes other than the two cent, fifty dollar, and two hundred dollar emissions.

For stamp taxpayers this change in the law's structure came on March 3, 1863, hardly before they had familiarized themselves with the original rate schedule. Diffusion of news had been protracted to some extent with the advent of the adjusted law; consequently, certain promises-to-pay issued subsequent to the above date, contained on their premises stamps applied under the preceding tax schedule. These cases are most evident in notes calling for amounts of \$100 or less which demanded five cents under the initiatory law; for example, a note dated May 18, 1863 for \$20 being stamped with a five cent imperforate of the "Inland Exchange" kind.

When using the time system for promissory notes and the like, taxpayers had to be mathematicians. A note of July 21, 1863 for \$50 payable in twelve months required a ten cent stamp, but carried a one cent 1861 "Franklin" postage stamp. As both stamps were blue in color, did the maker remove the wrong adhesive in error from the stamp receptical, or did he reduce the amount of tax to the demand note rate—the presumptive time period under the demand time rate being three days—to avoid the higher tax. Another note brought to attention herewith was dated March 1, 1864. Calling for \$204 and payable in six months, the proper amount of revenues, twelve cents, were affixed, as the rate was six cents per \$200 on six month paper. Three two cent blue "Proprie-

## REMAINDER OF LINPRINT STOCK Perpetual Album Pages

Following is a list of countries available in Linprint Perpetual Album pages. All pages are packed in envelopes of 8 which sold at 10c or in 24 which sold at 25c. In offering these pages, we have but a very few of some and in the next printing of this list two weeks hence we will omit those that have been sold out. The stock now is quite complete and those who want pages and order quickly will have the advantage. In filling orders we will make immediate refund for any items sold out. We know that certain odd countries will not sell quickly and that we will have a heap of these left on our hands and for that reason we make an offer here to clear up this surplus.

CHECK THE ITEMS WANTED OR SEND US A WRITTEN LIST. THE PRICE IS 3c PER PACK OF 8 PAGES. AS MANY MULTIPLES OF 8 AS DESIRED AT 3c PER 8 PAGES. THIS IS LESS THAN 1/2c PER PAGE BUT THEY MUST COME TO YOU IN MULTIPLES OF 8 OF A KIND.

### 100 PAGES FOR 25 CENTS

We know that lots of the odd items will be left on our hands and we have found that some collectors are buying these pages and putting a label over the printed name and using for any country or use they desire. Therefore we offer 100 pages, our choice of name at only 25c.

These are all fine heavy weight white paper with quadrille in gray, round cornered and punched to fit the standard type of three ring 8 1/2 x 11 binders.

### POSTAGE IS EXTRA

Packs of 8 or 16 pages require 6c postage. 24 pages require postage at pound rate. The best way is to remit extra money for postage and we will enclose refund in stamps in an orange colored envelope in your parcel.

### WHEN THESE ARE GONE THERE WILL BE NO MORE

<p>Abyssinia Aden Afghanistan Aitutaki Albania Algeria Allenstein Alouites Andorra Angola Angra Anjouan Annam &amp; Tonkin Antigua Argentine Rep. Armenia Ascension Australia Austria Austria Off. Abroad Azerbaijan Baden Bahamas Bahrain Bangkok Barbados Barbuda Basutoland Batam Bavaria Bechuanaland Belgium Belgium-Ger. Occup. Belgian E. Afr. Benin Bergedorf Bermuda Bosnia &amp; Herz. Bremen Br. Cen. Afr. Br. Col. &amp; Vanc. Br. East Africa Br. Guiana Br. Honduras Brunei Brunswick Bulgaria Burma Bushire-Persia Cameroon Canal Zone Cape of Good Hope Carinthia Caroline Islands Castellorizo Cayman Islands Central Lithuania Ceylon Chad Chile China Cilicia Cochin China Col. Republic Col. Rep.-Antioquia Col. Rep.-Bolivar Col. Rep.-Boyaca Col. Rep.-Cauca Col. Rep.-Cundinam. Col. Rep.-Magdalena Col. Rep.-Santander Congo Cook Islands Cora Costa Rica Crete Cuba Curacao Cyprus Dahomey Danish W. Indies Danzig Denmark Diego Suarez Dominica Dom. Republic Dutch Indies Labuan E. Afr. &amp; Uganda Eastern Rumelia Egypt Epirus Estonia Falkland Isl.</p>	<p>Far Eastern Repub. Fiji Finland Fiume France France-Alexandria France-Off. Abroad France-Off. in China France-Off. in Egypt France-Off. in Morocco France-Off. in Zanz. French Congo French Eq. Africa French Guinea French Guiana French India French Oceania French Sudan Funchal Gabon Gambia Georgia Germany Ger. Off. Abroad German E. Afr. German New Guinea German S. W. Afr. Gibraltar Gilbert &amp; Ellice Gold Coast Gr. Br.-Office in Morocco Gr. Br.-Office in Tangier Greece Grand Comoro Isl. Grenada Greenland Griqualand West Guadeloupe Guam Guatemala Guinea Haiti Hamburg Hanover Hawaii Hejaz Honduras Hongkong Horta Hungary Iceland India Native States Chamba Faridkot Gwalior Jhond Nabha Nepal Patiala India China Inhambane Inini Iraq Ireland Italy Italy-Off. Abroad Italy-Aegean Isl. Italian E. Afr. Italian Somaliland Cyrenaica Eritrea Sardinia Saseno Ivory Coast Jamaica Japan Japan-Off. Abroad Jugoslavia Karelia Kedah Kelantan Kenya &amp; Uganda Kiachou Kionga Kuwait Labuan Lagos Latvia Lebanon Leeward Islands Liberia</p>	<p>Libia Lithuania Lourenco Marques Lubeck Luxemburg Macao Madagascar Madeira Maldives Malta Manchuko Marianna Islands Marienwerder Marshall Islands Martinique Mauritania Mauritius Mayotte Mecklenberg Strelitz Mecklenberg Schwerin Memel Mesopotamia Middle Congo Modena Moheli Monaco Mongolia Montenegro Montserrat Morocco Mozambique Mozambique Co. Natal Nauru New Britain New Brunswick New Caledonia Newfoundland New Guinea New Hebrides New Republic New South Wales Niger Coast Prot. Nigeria Niue North Borneo Northern Nigeria Northern Rhodesia North Ingermanland N. W. Pacific Isl. Norway Nossi Be Nova Scotia Nyassa Nyasaland Obok Oldenberg Oltre Giuba Or. River Col. Palestine Panama Papua Paraguay Parma Penrhyn Island Persia Pitcairn Island Porto Rico Portugal Ponta Delgada Portuguese Africa Portuguese Congo Portuguese India Prince Edward Isl. Prussia Queensland Quelimane Reunion Rhodesia Rio De Oro Romagna Roman States Roud Russia-Off. Abroad Saar Salvador Samoa San Marino Sarawak Saxony Schleswig Schleswig-Holstein Senegambia &amp; Niger Senegal</p>	<p>Serbia Seychelles Shanghai Siam Siberia Sierra Leone Somali Coast Somaliland Prot. South Australia South Bulgaria Southern Nigeria Southern Rhodesia South Russia South-West Africa St. Christopher St. Helena St. Kitts-Nevis St. Lucia St. Marie de Madagascar St. Pierre &amp; Miquelon St. Thomas &amp; Prince St. Vincent Stellaland Spain Spain-Off. in Morocco Aguera Cape Juby Elobey, Annobon &amp; Cersica Fernando Po Spanish Guinea Sp. Western Sahara Straits Settlements Fed. Malay States Johore Negri Sembilan Pahang Perak Selangor Sungei Ujong Trengganu Sudan Surinam Swaziland Sweden Syria Tahiti Tanganyika Tannou Touva Tasmania Tete Thrace Tibet Timor Tobago Togo Tonga Transcaucasian Fed. Rep. Transjordan Transvaal Trinidad Trinidad &amp; Tobago Tripolitania Tunis Tunisia Turkey Turkey in Asia Turks &amp; Caicos Isl. Turks Island Tuscany Two Sicilies Ubangi Uganda Ukraine Union So. Africa Upper Sen &amp; Niger Upper Silesia Upper Volta Vatican City Venezuela Victoria Virgin Islands Wallis &amp; Futuna Western Australia Western Samoa Western Ukraine White Russia Wurtemberg Yemen Zambia Zanzibar Zululand</p>
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## PAGES FOR UNITED STATES STAMPS

We also have the following pages as listed on page 6 for the 1942 Linprint Price List. Prices same as for above foreign pages.

<p>P-0 Without Imprint P-3 U. S. Revenues P-4 U. S. Envelopes P-5 U. S. Airpost</p>	<p>P-6 U. S. Special Delivery P-7 U. S. Postage Due P-8 U. S. Newspaper P-9 U. S. Departments</p>	<p>P-10 U. S. Telegraph P-11 U. S. Coils P-12 U. S. Covers P-13 U. S. First Day Covers</p>
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## ALSO A FEW OF THE GROUP P-51 TO P-57

Price for these same as above price on foreign pages.

<p>P-51 British Colonies P-52 French Colonies P-53 Spanish Colonies</p>	<p>P-54 German Colonies P-55 Port. Colonies</p>	<p>P-56 Italian Colonies P-57 India Native States</p>
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## ALSO SOME OF THE GROUPS OF COUNTRIES

See list on page 7 of the Linprint Price List. New low prices are quoted here to move the stock quickly.

<p>P-102 was 15c, now 5c (6c) P-103 was 35c, now 12c (1 lb.) P-104 was 20c, now 7c (1 lb.) P-105 was 40c, now 15c (1 lb.)</p>	<p>P-106 was 50c, now 10c (1 lb.) P-110 was \$1.00, now 35c (2 lb.) P-111 was 30c, now 10c (1 lb.) P-112 was 90c, now 35c (2 lb.)</p>	<p>P-113 was 30c, now 10c (1 lb.) P-114 was 40c, now 15c (1 lb.) P-115 was 20c, now 7c (1 lb.) P-116 was 40c, now 15c (1 lb.)</p>
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POSTAGE EXTRA—On above, postage or mailing weight in parentheses following the item. We hope to clean up this material quickly and urge all who can use pages to buy at once for future needs as when these are gone there will be no more as we shall not deal in any printed merchandise of this nature in the future. Address orders to—

GEORGE W. LINN, 119 1/2 E. Court St. Sidney, O.

(Continued on Page 7)



## U. S. Commemorative Stamp Facts

(Reprinted from the booklet of the same title by Captain A. C. Townsend).

### THE ALASKA-YUKON STAMP

The Territory of Alaska, or Russian America, as it was formerly called, was purchased from Russia in 1867, while Andrew Johnson was President and William H. Seward was Secretary of State. As Mr. Seward conducted the negotiations leading to the purchase of this great and valuable territory, it was considered eminently proper that his head should grace the stamp issued for use at the Alaska-Yukon Exposition held in Seattle, Washington, in 1909. The land embraced in the purchase is equal to the combined area of the three largest of our states, Texas, California and Montana. The purchase price was \$7,200,000, and while there was considerable opposition to the purchase at the time, in many a year since then it has produced ten times the purchase price in gold and the fishery business.

The 2c-Seward—was issued on May 26, 1909, perforated 12 and watermarked double lined USPS. It is recorded in carmine and bright carmine and a number of more or less shifted transfers are known, most of them low in price. About 150,000,000 were issued, there being some uncertainty as to the exact number. One

authority gives it as 153,412,711, while another states it to be 152,990,051, the latter figure being in accordance with the report of the Postmaster General for the fiscal year 1909. The plates used were 5142, 5143, 5144, 5145, 5170, 5171, 5172, 5173, 5208, 5209, 5210, 5211, 5235, 5236, 5237, 5241, 5249, 5250, 5251 and 5257.

Yielding to the requests of stamp collectors for the first time, as well as to the pleas of makers of stamp vending machines, the Department also issued the stamp in imperforate condition. It appeared on June 18, 1909, and is occasionally found with the U. S. Automatic Vending Machine Mail-O-Meter, Schermack and Brinkerhoff perforations. The double transfers are found as on the perforated stamp and there is also a scarce stitch watermark. 525,400 were issued from plates 5235, 5236, 5237, 5241, 5249, 5250, 5251 and plate 5257.

ALL CATALOGUE NUMBERS quoted in this paper are those from Scott's Standard Postage Stamp Catalogue, unless otherwise specified.

### SEAL COLLECTORS' MEETING ATTENDED BY ENTHUSIASTS

(Continued from Page 1)

with two horses attached to the sleigh driving out of it, the date 1942 at the top and the usual "Merry Christmas" at the bottom. The colors will be red for the barn, blue for the background, brown and a shaded white for the horses and background trees and a spot of green in the sleigh, to make up the colors for the progressive color proofs. There are no corner or center blocks to make what the society calls educational seals.

The new Canadians were also shown. They are a blue and red seal, with a child going up steps with a small bag of something in its hand. They are for both English and French Canadians. They are plain sheets of a hundred with no corner seals.

The exhibits came from such well known seal exponents as Rev. Lawrence Acker, who showed his "Wheatridge complete" in panes and singles on a beautiful black background; a sheet of the famous Delaware 1908 from the Wilmington society; A. W. Dunning, Charles Gilbert Dick Green, W. L. Kinkead, Louis Lasko, Charles Lorenz, Henry Nours, Livingstone Platt; Dr. Louis Sarrow; H. V. B. Voorhis, Dorsey Wheelless and many others. There were four beautiful covers, with the two 1907 issued tied in with the Christmas 1907 date, items that many collectors thought

never existed. They were the property of Mrs. Eva Lozier of Leonia, N. J.

The local seals were even more wonderful and included several "only known" copies like the West Va. Tuberculosis of 1908; Cigar Makers International Union; Canton Ohio; the Chattanooga Tb. Asso.; a complete book-

let of the 1920 Wheatridge; The Los Angeles Ex-Patients home complete; Montana Tb San.; and others almost as rare.

The foreign exhibit included "everything" including sheets of the Palestine issues; the rare Canadian locals; Germany, Peru, Columbia, Russia, and others too numerous to mention.

## Collection Of Pictures For Your Album - FREE

The publishers have a quantity of 40 or 50 different small pictures that are associated with various of the Commemorative stamps of recent years. Some of these prints are in three and four color printings and the collection formerly sold at between 50c and \$1.00. Many of the items are no longer available and we obtained the remainder of the stock from LINPRINT at Columbus, when the plant was closed. We want to give these prints away to you collectors who wish to use them for album decorations.

All you need do is send us a renewal of your subscription for one year or a new subscription for one year. We will send you one of the collections of pictures, FREE, if you ask for it and send a stamped addressed envelope with 3c postage on it.

ADDRESS

## LINN'S WEEKLY STAMP NEWS

119 1/2 E. Court Street

Sidney, Ohio

# Dealer's-Collector's And Trader's Mart

In all Classified Advertising the first line will be set in all CAPITAL letters, no other display allowed.

CLASSIFIED ADVERTISING RATES—No advertisement less than 15 words accepted. Single insertions at 2c per word. Two consecutive insertions of same copy at 3c per word. Four consecutive insertions at 5c per word. Nine consecutive insertions at 10c per word.

300 WORDS

to be used as desired, \$5.00 Cash within six months time for With Order

Classified advertising is cash with copy both from advertising patrons or from Advertising Agencies.

### AIR MAIL

FOREIGN AIRMAILS WANTED. MINT or used. For every \$10 catalogue value sent us we give \$20 catalogue value fine quality United States Revenues. Northwestern Stamp Co., 152 W. Wisconsin Ave., Milwaukee, Wisconsin. (7)

FINE USED AIRS. HONDURAS C78-80, 13c; C115-117, 17c; Hungary, C17, 13c; India, No. 184, 18c; Italy No. 345-8, 8c; Japan C5, 8c; C7, 8c; Lithuania, C47-49, 11c; Mexico, C11-15, 33c; C65-72, 12c; C76-78, 15c; C121-122, 22c; Mozambique Company, No. 165-174, 27c; New Guinea, C47, 5c; C49, 9c; C50, 9c; Nicaragua, C189-191, 18c; C197, 20c, 10c. Postage please. All 55 items plus six fine Dom. Rep. three dollars. Frank T. Hallett, Box 33, Winter Park, Florida. (14)

### AUCTION

ORDER CATALOG. SALE JUNE 2ND. Early US and wholesale. H. Wendt, Waverly, Iowa. (6)

### CHRISTMAS SEALS

ON APPROVAL—BEST SERVICE BEING offered collectors - American, Foreign and Local Red Cross seals. Tax-payers; Patriotic se's, Posters, state Tax stamps, etc. Check list 10c; Seal album \$1.50. Ben L. Morris, Bellaire, Ohio. (14)

### COINS AND CURRENCY

PAPER MONEY, COLONIAL, CONFEDERATE, fractional currency, foreign Russia, Mexico, Lists free. Mart, 1536 Wilmington, Sta. C., Philadelphia, Pa. (9)

FREE FOREIGN COIN, BANKNOTE and large 36 page illustrated coin catalogue to approval service applicants. Send 3c postage. Tatham Coinco, Springfield, 110, Mass. (14)

### COVERS

U. S. STAMPLESS COVERS, FINE, 10 different 75c. Civil war patriotic envelopes, 10 different \$1.00. Many others, lists free. Antique Shop, 8 South 18th, Philadelphia, Pa. (7)

KENTUCKY STATEHOOD-ATTRACTIVE steel die embossed FD covers. Singles 12c; Blocks 22c. Cash. Rex, Box 6171-C, Cleveland, Ohio. (7)

CENSORED COVERS, 5 FOR 50 Cents, stamp brings list of covers. Dept. B, Bee and Gee, 441 St. Louis St., Toledo, Ohio. (8)

MOUNT YOUR PATRIOTIC COVERS, "Victory" cover pages, illustrated with official U. S. navy photographs, set of 10, 50c mounts, 20 covers, Richard Cook, 12266 Appoline, Detroit, Michigan. (7)

CURRENT WAR CENSORED. USA TO Alaska, censor label or rubber stamp, 25c each. Argentina, Chile, Columbia, Mexico, with USA censor label, 35c each. Ceylon, 30c. New Zealand, 35c. St. Kitts, 50c. Canada, Gold Coast, India, 25c each. Australian troops, Egypt, 50c. Canadian troops, England, 40c. Australian training camps, 35c. Canadian training camps, 25c. Many other censored, military, prisoners' covers on approval. Price list on request. Berkshire Exchange, 736 Hillgirt Circle, Oakland, California. (7)

### EXCHANGE

DOCTOR FEINERMAN, AUGUSTA, Illinois, wants to trade for anything of philatelic value. Still offering 250 foreign for your 250 large commemoratives and Famous Americans. (10)

SCOTT'S HINGE POST AIR MAIL Album, Air Mails, Foreign & U. S. Commemoratives to swap for precancels. L. Gordon, 1510 3rd, Sheboygan, Wis. (11)

NATIONAL DEFENSE SLATE BLOCKS accepted at 15% over face in payment for mint Graf Zeppelins at Gibbons' prices. R. Becker, Box 427, Summit, New Jersey. (9)

PHILATELIC LABELS, COMPLETE SET seven Columbus 1940 P.S.S. convention, trade for 15 Presidential and defense precancels. K. Gierhart, Baltimore, Ohio. (8)

### FIRST DAY COVERS

16 PAGE PRICE LIST FREE. PARSONS, Box 74, Station P., Brooklyn, N. Y. (14)

NEW 3c KENTUCKY SESQUICENTENAL stamp about June 1st, nice cachet F. D. covers, single 10c block 4-20c. Rush order, Lester McFarland, 1828 East ern Parkway, Louisville, Kentucky. (7)

### FOREIGN APPROVALS

LOOKING FOR FINE 1c TO 5c FOREIGN approvals? Murbush, Station A, Box 5051 L, Indianapolis, Indiana. (13)

WANTED 1000 CUSTOMERS WILLING to buy \$1.00 monthly if they approve our approvals. Halston and Halston, 413 East Sixth, Brownsville, Texas. (7)

35 LARGE DIFFERENT UNITED States and foreign pictorials 5c with approvals. Taubers, 1755 Ocean Parkway, Brooklyn, N. Y. (11)

LOW PRICED APPROVALS—SINGLES and sets, U. S. and foreign. Fifteen cents worth, your choice, free! Jerry Riffman, Orin, Wyo. (6)

SWEDEN, NORWAY, DENMARK. Desirable selections against references. B. Remelin, 380 Irwin Lane, Santa Rosa, California. (14)

WORTHWHILE PREMIUMS TO SERIOUS collectors. World wide approvals, 1 cent and up. Ernest Q. Bigelow, Pelham, N. H. (19)

FREE—2 DIFFERENT FOREIGN Commemoratives, plus approvals for 3c postage. Philip F. Young, 43 School St., Dexter, Maine. (9)

CHILE—25 DIFFERENT 3c TO APPLI-cants for inexpensive approval selections. Cline, Box 171, Clifton, New Jersey. (14)

SEND \$3.00, \$5.00, \$10.00 CATALOG VALUE and 10c and receive stamps in approval. 20% commission. Orlando Estrada, Marques Gonzalez 443, Havana, Cuba. (7)

CATALOG VALUE MEANS NOTHING to us. Packet of 50 all different 10c and a 3c stamp. Approvals included. Cyr's Approval Service, 127 Overton, East View, Ont., Canada. (6)

CANAL ZONE-PANAMA CANAL Commemorative and Ecuador with U. S. flag in natural colors, also giant diamond, triangle, Morocco, ex-nazi colony, royal air force pilot, etc.—all 5c with approvals. Potomac Stamp Co., Dept. 6, Washington, D. C. (6018)

### FOREIGN APPROVALS

ANNIVERSARY DISCOUNT SALE. 10% off on all approvals, general, want lists, sets, countries, until June 30. Send now. L. MacLean, 1610 So. Third Av., Maywood, Ill. (9)

THREE VARIETIES KING EDWARD AND three varieties King George, 1c with approvals. Old covers, antiquated paper money. Better write me. Samuel P. Hughes, Auburn, Nebraska. (14)

"STAMPS FROM RETIRED APPROVAL books including U. S., commemoratives, pictorials, cataloging over \$2.50. Only one 25c war stamp. Blackcastle Stamps, Northwales, Pennsylvania. (14)

PENNY APPROVALS. OLD COLLECTIONS and modern pictorials mounted in approval books at one cent each. Unlimited variety. Exceptional values. Roald Witmer, 126 Central, Sarasota, Florida. (9)

GENERAL COLLECTORS—1, 2, AND 3 cents stamps on approval—10 per cent discount if you remit government saving stamps. Edmund E. Smith, 67 South Munn Avenue, East Orange, New Jersey. (9)

70% DISCOUNT EARLY BARBADOS, Great Britain, India, Mauritius, Natal, New Zealand, New South Wales, Queensland, South Australia, Tasmania, Victoria & Western Australia—L. Kusmierz, 674 Willette, Detroit, Mich. (14)

HELP OUR COUNTRY AND YOURSELF! Send a 10c defense stamp. Receive Belgium King Albert Mourning, complete. 50th anniversary invention of automobile, complete. Yugoslavia, Sokol commemorative, complete. Spain, Goya Nude, plus scarce war commemorative cataloging 30c. This complete amazing value limited to new approval applicants. State interest. References. The Stamp Heaven, Box 270, Flushing, New York. (14)

### FOR SALE FOREIGN

BRITISH EMBOSSED REVENUES, 25 different 10c. Mexican revenues, 50 mixed 10c. Foreign Stamp Supply, Alhambra, California. (14)

500 ALL DIFFERENT FOREIGN FOR \$1.00. Good world wide packet for beginners collection. Mosher Stamp Co., 6th floor, 201 North Wells, Chicago. (8)

QUITTING STAMP BUSINESS. SACRIFICING all foreign stamps in stock at 1c each. Catalog values disregarded. 250.000 bargains, on approval. Oman, 642 Broadway, St. Paul, Minn. (13)

ALL DIFFERENT: SATISFACTION guaranteed. 200 air \$2.75; 100-125; 100 Philippines \$2.60; 50 Saar .80; 100 Dominican Republic \$1.50; 50 New Zealand .75; 50 Chile .30; 50 Ecuador .35; Halston, 413 East Sixth Brownsville, Texas. (9)

AUSTRALIA 20 DIFFERENT COMMEMORATIVES, airmails, 78c; #17-12c; #18-1.00; #94-10c; #95-12c; #96-1.00; #103-10c; 107-18c; 112-10c; 124-10c; 131-12c; 144-30c; 148-15c; 151-40c; 161-18c; 163-18c; #C4-60c; O10-25c; Wantlists filled, all countries. Strasser, 1761 East 19th, Cleveland, Ohio. (6)

RARE INTERESTING ERRORS, INVERTS, doubles: Bavaria \*B1a-35c, B2a-35c, B3a-35c, Costa Rica 80b-\$1.50, 88c-\$2.00, 93a-\$2.00, 94-\$2.00, 94b-\$2.00, Estonia \*o/a 35a-\$10.00; Epirus \*N3a-50c, N4b-50c, Mexico 627-\$3.50, Nejd J22a-\$2.00, Uruguay \*98c-\$2.00, Paraguay 95-\$5.00. Rex, Box 6171-C, Cleveland, O. (7)

### FOR SALE FOREIGN

FIVE CENT SETS, 65 DIFFERENT, 35 countries. Write for list. Halston & Halston, 413 E. Sixth, Brownsville, Texas. (9)

SOUTH AND CENTRAL AMERICAN Stamps by weight, old paper, excellent variety including many from commercial sources. 18 Gr. (about 350 stamps) \$1.00, 40 Gr. \$2.00, 120 Gr. \$5.50. Postpaid "America's best buy." Full satisfaction guaranteed, rush your order today as my future supply now very uncertain due to war conditions. Wallace P. Potter, Drawer 988, Eugene, Oregon. (7)

### FOR SALE U. S.

100 U. S. STAMPS, ALL DIFFERENT 28c. 200 different U. S. 8c. Jungkind, Box 806L, Little Rock, Ark. (9)

125 DIFF. U. S. COMMEMORATIVES \$1.00. Excellent lot, Roy Lloyd, 3211 Brunswick, Drexel Hill, Pa. (7)

PRESIDENTIAL COILS, COMPLETE SET (13) fine used 25c. Paquabuck Stamp Co., Henderson St., Bristol, Conn. (12)

100 UNITED STATES STAMPS—ALL different, including three \$1.00 stamps and one \$2.00 stamp, 25 c. Bearier, Dept. L1, 2013 Emerson St., Denver, Colo. (8)

UNITED STATES—PRESIDENTIAL SET 1/2c to 50c—fine used copies—40c post free. W. C. Webb, 19 Pennsylvania Ave., Newark, N. J. (14)

NICE USED COILS—#349-25c; 353-25c; 413-3c; 444-3c; 453-6c; 497-12c; 490, 493, 598, 600, 604, 605-1c each; 597, 602, 603, 606-2c each. Postage please. Wright Stamps, 630 Second St., Valley City, N. Dak. (6)

PLATE NUMBER BLOCKS—NATL. DEFENSE. Famous Americans, Presidentials, 1941 Air Mails at prices you can't beat. Charles DeMuth, 644 Eastern Parkway, Brooklyn, N. Y. (3r)

U. S. FINE USED BLOCKS, 60 DIFFERENT for \$1.00. First five orders received will contain an 1898 block, others a 5c commemorative block. Parks set blocks \$1.05. Harry Esakson, 501 College, Rockford, Illinois. (6)

SET OF FOUR MINT COLUMBIAN ENVELOPES at 70c for entire, 60c for cut squares. Entire mint Grant letter sheets 25c each or five different series for \$1.15. Postage or defense stamps accepted. G. W. Hogarth, 848 Monroe St., Denver, Colo. APS 7237. (7)

### MISCELLANEOUS

DECLARATION OF INDEPENDENCE—Be Patriotic, a copy of the Declaration of Independence size 17x21 1/2 inch, red, white and blue border on parchment paper and showing all presidents of our country, for only 50c postpaid. Michael Bobnak, 1063 Westside Avenue, Jersey City, N. J. (14)

DEALERS—SPECULATORS—INVESTORS—Must dispose of 500,000 used U. S. Includes most numbers from #210 to 902. Interested parties with available funds furnishing references will receive particulars. Act now. Collectors—Send want list and defense stamps to cover cost at prevailing retail price. U. S. used only. Dealers—Have thousands of used U. S. in small quantities. Guarantee to beat any other wholesale price. You send list and wholesale prices. Have mint sheets from #772 to 802, all agency stock. Send offer per sheet. Felham Stampco, 1133 Broadway, N. Y. (7)

### MISCELLANEOUS

ESSEX STAMP CLUB OFFERS MEMBERS an unexcelled opportunity to sell duplicates and buy stamps needed through its sales department. For particulars as to non-resident membership, address Secretary, Essex Stamp Club, 16 Park Place, Newark, N. J. (14)

### MIXTURES

POSTAGE DUES, MIXED. Up to \$10 face value. 35c per 100, Kaye, Belmont, Springfield, Mass. (14)

GEE GOSHI LOOK! IMPROVED world mixture, 500 28c; 2,500 \$1.18; 15,000 \$5.50. McCracken, 411 Hudson, Newark, Ohio. (9)

100 NEWFOUNDLAND 35c; 100 Australia 25c; 100 Canada Revenues \$1.00. Midway Stamps, 5 Reynolds Place, Toronto, Canada. (14)

U. S. MIXTURE GOOD VARIETY including pre-cancels and commemoratives. Two pounds \$1.00, postpaid. Crescent Stampshop, Box 164, Bristol, Tennessee. (9)

UNITED STATES MIXTURE CONTAINS airmails, odd presidential values, commemoratives from many years ago. \$1.00 presidential guaranteed, 50c lb. 3 lbs. \$1.25. Stamphouse, 837 Agate, Chicago. (9)

1,000 MIXED COMMEMORATIVES ETC. 38c; 500 mixed precancels 38c; 400 mixed large commemoratives \$1.00; 1,000 precancels, no Chicago—N.Y.C. \$1.00. Adolph Reim, 49 Randwick, Oakland, Calif. (14)

### PRECANCELS

WANTED:—PRECANCEL MIXTURE, any quantity. Drisco, 882 57th Street, Brooklyn, N. Y. (14)

MIXED PRECANCELS, INCLUDING bureau, obsolete issues, Texas, etc. No damaged. \$2 per 1,000. Money-back guarantee. R. H. Lashinger, Gilmer, Texas. (9)

### PUBLICATIONS

"SKITS" 5c EACH. SIX FOR SILVER quarter (on first order only) no stamps. "Whyzider," "Chestnuts," "Donkey Ditt," "Smiles," "Upper or Lower," "What is it" and complete list. A. W. Dunning, Box 574, Wilmington, North Carolina. (14)

### WANTED

WANTED CIGAR BANDS FOUND IN mission mixtures, old or new. G. Greasby, R-5, Box 365, Waukegan, Wis. (9)

### WHOLESALE

AMERICA'S LARGEST STAMP-TRADING Journal—21 issues, \$1.—stamp dealers only. Stamp Wholesaler, Burlington, Vermont. (14)

WHOLESALE MERCHANDISE, PICTORIALS, sets, packets, novelties—stock over several hundred thousand dollars. Offer on request. We are always cash buyers even for considerable sums. Stamp Import & Export Corporation, 230 East 42nd St., New York, N. Y. (14)



## Local Stamp Club Is Assuming Big Job To Help The Red Cross

By Heintz Hoffman  
Secretary Grosse Pointe Collectors Club

A stamp auction for the benefit of the Red Cross War Relief Fund will be held at the national convention of the Society of Philatelic Americans, Aug. 19-24, at the Leland hotel in Detroit.

The job of making a success of this auction and turning hundreds of dollars over to the Red Cross to be used for our boys in the fighting line, hospitals, defense, etc., was assigned to the Grosse Pointe Collectors' Club.

Every member has pledged his whole hearted support and is ready, knowing that it is not an easy task, to donate his time, stamps and money for this worthy cause. But to make this auction really successful and worthwhile, we need the support of every stamp collector and every other person interested in this country of ours.

Attention, stamp collectors! We know that you have hundreds of duplicates put away, at which you never will look and you never will miss, if donated to the Red Cross.

So we urge you, in the interest of American Red Cross, to send in whatever stamps you have. Do it today before you forget. Remember the address. Send your stamps to the Grosse Pointe Collectors' Club, 1455 Hollywood avenue, Grosse Pointe Woods, Mich., or Red Cross headquarters, 2163 E. Jefferson avenue, Detroit, Mich.

A Philatelic Label in support of the Red Cross Stamp Auction is also available to collectors at two for 10c plus postage. These may be obtained from Mr. Ward Alkema, 1410 Lakepointe Ave., Grosse Pointe Park, Mich.

## "CALIFORNIA HERE I COME" SAYS MR. BILLING

Mr. Fritz Billing of the Billings Stamp Company of Jamaica, N. Y. might well have advertised the above line as his slogan for May and June since he plans a trip to California and back, via St. Louis, Kansas City, points in Texas and thence to San Diego, Los Angeles and San Francisco.

Mr. Billing is prepared to buy or sell on this trip and information that will help contact him is in his printed advertisement in this issue.

## A SCOTT'S JUNIOR GIVEN Loose Leaf Album

Details at \$7.00. You buy stamps for your collection, so why not buy from us and get this album as a premium. Ask for particulars.

## MARVALLA COMPANY

BURT BLDG. DALLAS, TEXAS

## U. S. AS YOU LIKE THEM

	UNUSED	EX. FINE	EX. FINE
3c Columbian	.55	.70	.35 .43
4c Columbian	.60	.80	.40 .50
6c Columbian	.90	1.10	.60 .75
8c Columbian	.55	.65	.20 .30
10c Columbian	.15	.15	.15 .20
12c Columbian	2.50	5.85	1.50 2.00
14c Columbian	5.00	1.25	3.50 4.00
16c Columbian	10.75	8.50	7.00 8.00
18c Columbian	1.30	1.80	1.30 1.40
20c Columbian	1.90	2.40	1.90 2.00
22c Columbian	10.50	2.95	3.30 3.40
24c Columbian	.55	.75	.55 .60
26c Columbian	2.25	.60	1.25 1.40
28c Columbian	1.50	.75	.95 .95
30c Columbian	1.80	.75	.95 .95
32c Columbian	4.00	.50	.50 .50
34c Columbian	.40	1.55	.13 .13
36c Columbian	.20	.13	1.30 1.40
38c Columbian	.10	.13	.13 .13
40c Columbian	.20	.25	.75 .85
42c Columbian	1.25	1.40	.75 .85
44c Columbian	.15	.17	.15 .15
46c Columbian	.23	.28	.23 .23
48c Columbian	.50	.58	.50 .50
50c Columbian	1.25	.30	.30 .30
52c Columbian	1.05	.13	.13 .13
54c Columbian	.11	.13	.11 .11
56c Columbian	.35	.40	.35 .35
58c Columbian	.16	.19	.16 .16
60c Columbian	.07	.08	.07 .07
62c Columbian	.07	.09	.07 .07
64c Columbian	.15	.08	.15 .15
66c Columbian	.21	.25	.21 .21
68c Columbian	.05	.07	.05 .05
70c Columbian	.05	.07	.05 .05
72c Columbian	1.00	1.12	.31 .31
74c Columbian	.20	.25	.20 .20
76c Columbian	.20	.25	.20 .20
78c Columbian	.38	.47	.38 .38
80c Columbian	.07	.08	.03 .03
82c Columbian	.15	.15	.15 .15
84c Columbian	.15	.15	.15 .15
86c Columbian	.25	.25	.25 .25
88c Columbian	1.50	2.00	1.50 1.50
90c Columbian	.25	.25	.25 .25
92c Columbian	.25	.25	.25 .25
94c Columbian	.25	.25	.25 .25
96c Columbian	.25	.25	.25 .25
98c Columbian	.25	.25	.25 .25
1.00c Columbian	.25	.25	.25 .25

Postage Extra on Orders Under \$1  
Our ad in Last Week's Issue, and ask prices on plate and position blocks.  
**McIntyre Stamp Company**  
332 3rd Ave. So. Minneapolis, Minn.

## REVENUE STAMP TAXES OF THE CIVIL WAR

(Continued from Page 5)

tary" and one six cent "Inland Exchange" stamps bear evidence of tax payment. Sometimes when promises-to-pay were drawn makers had every intent to pay on maturity dates. However occasionally they couldn't in spite of good intention or advantage was taken of the "demand" note provisions. As a direct example, a demand or three day promise-to-pay remained unpaid for nearly fifteen months, tax paid amounting at but one-tenth of the amount actually due. Under such conditions a straight five cent per \$100 rate, irrespective of time factors was introduced, coming into effect on June 30, 1864.

Although comparatively few in number, other oddities and unusual items are documents with stamp tax applications descriptive of outright attempts to evade or avoid document taxation. The Commissioner of Internal Revenue on several occasions had cause to issue warnings embracing the reuse of canceled stamps, and the grill device arose for postage stamps for the same reason. It appears according to the tone of his letters, that the chief places of violation were trading centers where thousands of sale bills and contract forms were daily used. Presumptively, individuals engaged in the practice of cleaning and restoring revenue stamps for reuse, and as a consequence the Government lost substantial sums of tax revenue. Typical of a crude reusage is a certificate bearing a four cent "Proprietary". No attempt was made to remove a "P. D. & S." handstamp cancellation by a party far from a trading center, but a needed revenue adhesive was conveniently removed from a Perry Davis & Son medicine package, reattached and recanceled in ink. Another evasion example also comes from a country source, for whatever big business offices could do, insignificant men could do likewise. This document has an imperforate twenty cent "Inland Exchange" prototype affixed. But the affixer did not attempt to remove the paper of the document from which the stamp was clipped. Directly the stamp appears as normal, but upon examination the underlying old paper layer was found sheared closely to the stamp, and when reattached to a document had all the appearance of an original application.

Sometimes internal revenue officials caused documents to be properly taxed. An inland bill carried an original stamp tax application of two cents covered a "Bank Check" prototype of the imperforate variety. However a revenue collector demanded an additional thirty cents in unpaid stamp taxes, which when paid by a stamp of proper amount bore the said collector's notation. Such cases often arose where documents were presented as evidence in courts. To be valid they had to be sufficiently stamp taxed this provision giving rise to other court interpretations of Federal Government powers. Should such taxes not be satisfied, a collector's act in affixing proper stamps caused admittance of document evidence.

Many private proprietors of medicines and matches caused each dealer to affix the revenue stamps to the respective bottles, boxes, or packages. The proper number of stamps were supplied with each shipment, responsibility for affixing such tax medic being shifted on each dealer. Oftentimes such private prototypes as supplied found their way to the surface of a document being used for payment of the tax thereon. A certificate of a notary bore not only a two cent "Black Jack" postage stamp and a two cent "Bank Check", but lastly a four cent "Scovill" private proprietary. Thus eight cents in stamps were applied to a five cent taxable document, but, three cents of the application was invalid according to the wordings of the revenue law. Two one cent "Barber" match stamps were used for tax payment on a receipt of August 17, 1865, while a one

(Continued on Page 8)



The destruction of the remainders of the Curacao Prince Bernhard semi postal airmail set, seems to have caught all dealers short on supplies. None of the airmail specialists have decent supplies left and are willing to "pay" for the set.

A non collector friend of mine made a very nice find. He was searching for an old stock certificate, for which he had received notice that it was worth a few dollars, when under said certificate was an envelope, curiously he opened envelope and found a small quantity of mint unhinged Columbians, included was 3 copies of the \$2 value, a box of 4 of the 50c, 80 copies of the 8c mostly in box. He came right over to my office and showed them to me, all stamps were fairly well centered, stamps are now mine and friend has a nice check.

I have my fingers crossed, I am going to be allowed to examine a cellar of old files, deeds, etc., maybe something will turn up. I may have a large quantity of revenues, after all this is an old law firms store room and they are house cleaning.

A New York Columnist, tDanton Walker, in his column in the Daily News, this week said that this country will be issuing a Democracy Stamp, many times in past this columnist has foretold the news.

Seals and labels and censor covers are still in great demand as an entire new field in Philately has been opened. I have made this statement a number of times in the past, but it seems to be reaching greater heights each week.

The Long awaited Liberian Airmail provisionals made their appearance in the city. First flight covers bear a February 14, 1942 cancellation from Monrovia, and have a New York April 28, 1942, back stamp. Delayed somewhere along the route by the censors.

Don't forget buy all the War Stamps and War Bonds you can.

## SEPAD Stamp Exhibition Is To Be Held On May 13-17

The annual exhibition under the auspices of the associated stamp clubs of Southeastern Pennsylvania and Delaware, known as "SEPAD" will be held May 13th to 17th at the Essex Hotel in Philadelphia. It is too late to print any information regarding entry of exhibits under either of the eight different sections, each of which is divided into several parts, but collectors who wish may obtain a special Meter Slogan Cancellation on a cacheted envelope direct from the exhibition by remitting 8c in coin to Marjorie V. Wamsley, 1443 Stevens St., Phila., Pa. also there is a handsome die cut "Liberty Bell" shaped set of three exhibition labels available from the same party for 10c coin, plus postage.

All awards at SEPAD will be made in Defense stamps. For any other information about the exhibit address Irvin D. Wolf, 3140 G. Street, Philadelphia, Pa.

## WE BUY STAMPS

If you wish to sell you collection, U. S. or Foreign, write us, or ship for inspection. We will make a liberal cash offer subject to your acceptance. We have been in business over 30 years and you are assured of fair treatment.

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1123 Broadway New York, N. Y.

## PRECANCELS COLLECTORS ASCEND ON NEW YORK CITY

(Continued from Page 1)

Civilian Defense authorities. A group from the Roundup took time out for the testimonial dinner to Franklin Bruns given by the Bronx County Stamp Club. Mr. Bruns, stamp editor of the New York Sun, completing ten years of service, has always been warmly hospitable to precancel news.

The Roundup Dinner on Sunday was the usual good feed, without any attempts at speech-making.

On Sunday afternoon, April 26, the Middle Atlantic Precancel Association held its first election of officers.

When the last New Englander had hurriedly hopped a taxicab for a New Haven train home, after the inevitable chow main supper at the good and handy Chinese restaurant, with which these boys wind up a Roundup—and while the distant visitors were planning their getaways—the verdict was: The Best Ever. More than ever before, the collectors left with a feeling of satisfaction at getting the stamps they wanted. There was less swapping than in previous years, but more buying and selling.

New York looks for these same 176 to come again in May 1943, when we shall hold the Roundup as a patriotic duty, to help slow down price inflation by diverting money into stamp buying. And we'll look again for the presence, as this year, of such fine non-precancel people as Dave Burr, Harry Konwiser, and others, who found our gathering most enjoyable.

—Stephen G. Rich

## USED U. S. AT ATTRACTIVE PRICES

	Scott	Our Pr.
Pan-Pacific, 1-10c, perf. 12, (397-400a) 5 yr.	\$3.62	\$1.10
Pan-Pacific, 1-10c, perf. 10, (401-404) 4 yr.	5.25	2.10
1914-15, perf. 10, wmkd. 1c-\$1.00, (424 to 440)	4.73	2.00
1916-17, perf. 10, unwmk. 1c-\$1.00, (462-478)	16.09	8.00
1919, 1c Rotary print, perf. 11x10, (538)	.40	.22
1919, 2c Rotary print, perf. 11x10, (539)	.75	.50
1919, 3c Rotary print, perf. 11x10, (541)	4.00	1.35
Pilgrim Tercent. 1c to 6c (548-550)	1.44	.65
Lexington-Concord, 1, 2, 5c (617-18-19)	1.74	.95
Kansas Set, 1c to 10c (658-665) complete	3.65	.85
Nebraska Set, 1c to 10c (669-679) complete	5.38	2.90
Albany, 6c Orange (C1) first airmail	.75	.40
Transpacific Air, 1927, 20c green (C21)	.15	.07
Transpacific Air, 1927, 50c carmine (C22)	.30	.18

Our new 28 page bulletin is free. Ask for your copy.

W. G. PHILLIPS & COMPANY, INC. 750 Main Street HARTFORD, CONN.

## No Squat — No Squint

When you read the classified advertising page in Linn's Weekly Stamp News. It's plain readable type with sufficient daylight on the page to make reading a pleasure. You do not have to 'SQUAT' and 'SQUINT' to read it. Many classified advertisers lose valuable orders because many collectors cannot read the small microscopic type used in some classified advertising pages. Put your classified advertising in Linn's Weekly Stamp News—a weekly circulation of 12,000 copies to collectors all over the United States and reap the benefits of the dollars you spend.

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We want every user of classified advertising on our weekly mailing list, therefore with your first remittance of \$2.00 or more for classified advertising, we will enter your name FREE of cost, for one year's subscription, provided that you request same and provided also that you are not already a paid subscriber. When such subscriptions expire you can renew in the same manner. Subscription cannot be entered in any name other than your own. This arrangement will keep you in touch with the best Stamp Classified page in America.

No Other Paper Offers So Much For So Little

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300 WORDS to be used as desired, within six months time for \$5.00 Cash With Order.

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## FREE UNITED STATES SILVER TAX

With your request for United States Revenue Stamps on Approval  
MAX C. KAYE  
78 Beaumont St. Springfield, Mass.

## H. R. Harmer Auctions

May 26th/27th  
Magnificent BRITISH COLONIAL Sale covering a wide range of material suitable for both collector and dealer.  
June 3rd  
Exclusive AIR MAIL Sale with many outstanding rarities including unique block of four inverted "Le de France" MSS. "Martinsyde", "Pinedo" proof sheet, mint "Hawker", "Ross Smith", "Columbia"; "Alcock" Cover etc., also the second portion of the Dr. Otto Kallir Gold Medal Collection.  
Catalogues Free on Request  
H. R. HARMER, INC.  
Branch of H. R. Harmer of Bond Street London  
32-34 E. 57th Street New York, N. Y.

## COVER COLLECTORS!



From surplus Cover Stock, we have assembled a number of special lots of 22 different fine, neat (standard sizes) Cacheted Covers. Each lot is to be sold for

—\$1—

If your collection needs some color, send \$1 today for your special 22 varieties! First Days, First Flights, Navals... whatever happens to be here in surplus... you get the benefit for a lot less than you could possibly have sent your own!

## ELMER R. LONG

203 Market Street Harrisburg, Penna.





"JACK AND I ARE GETTING MARRIED ON THE STAMPS WE SOLD WENTZ."

#### U. S. WANTED AT ONCE

Both Mint and Used—Fine, good and "seconds". No lot too large or small. Check comes by return air mail subject to your acceptance: #50, 63, 68 to 72, 73 to 78, 112 to 122, 149, 178, 179, 185, 209, 211, 215, 216, 227 to 229, 308, 309, 310, 311, 312, 323 to 327, 328 to 330, 367 to 373, 397 to 404, 479, 480, 524, 537, 548 to 550, 572, 573, 612 to 621, 628, 629, 643, 644, 649, 650, 650 to 683, 821, 822, 827, 828, 832, 833, 834, C1 to C6, C13 to C15, C18, C20 to C22, C21, E1, E3, E7, E14, F1, Q1 to Q12.

GEO. W. WENTZ, JR.

417 N. Comanche St.  
San Marcos, Texas



By KENNETH M. GIERHART  
Baltimore, Ohio

#### Type 1 Or No. 1.

A form of specialization in the general stamp field is the collection of No. 1 stamps from the different countries. That is the first stamp ever issued. This of course means that it must be the first type used as well. This could be carried into the precancel field but would have to be TYPE 1 as it would be impossible to say just what value was first issued from many towns. In some cases it would be the 1c stamp but in others where a plate was received and many values were used right from the start it would be impossible to determine the number one stamp. So if any one wishes to make a sort of historic precancel collection, a collection of Type 1 items from the different towns and cities would be the answer. Don't too many rush into this or the field will be crowded ???

#### Familiar Types.

With the upsurge of business a noted increase in the volume of parcel post mail is having its effect on our precancel supply. Many of the types that were more or less common on the past issue were in many instances practically unknown on the Presidential issue. In fact there were many types that I thought were probably returned to Washington and the use of precancels discontinued. I took heart recently when I had the pleasure of looking over a lot of Presidential precancels for in it were many of the old familiar types. I will mention these not that they are new or unlisted but just to show some of the types and towns I meant that were not coming out very fast until the last few months. Detroit in U-1; Springfield Mo. U-3; Reading Pa. U-10; Pasadena, Calif. U-12; Rock Island, Ill. U-88 Erie, Pa. U-1; Charleston S. C. U-10. All of these were on stamps that we do not term low values, values from the 5c up to the 30c denomination. I don't think that the Presidentials will ever be as plentiful as the past issue for several reasons but I think they will be plentiful enough to make a good showing and after all if they are not so common there won't be so many penny selling items to clutter up the market.

#### This And That

According to the May Forum, Klein Bros. sold seven blocks of four of the wide 1c Chicago Defense for \$4 per block. Laugh that off—Scipio, Ind. is the Indiana town using the U-125 type.—We are still hoping the Dating overprint nuisance will be lifted soon.—About 95 towns and cities according to Hanson Miller. As often as we see West Virginia precancels we would have guessed about a dozen. These are the towns that really give you the joy of digging them out.

#### Central Ohio Meet.

Regular May Meeting Sunday, May 17th Chittenden Hotel, Columbus, Ohio. At this meeting the boys will be like the fishermen they will tell of the ones that got away. Referring of course to the

#### REVENUE STAMP TAXES OF THE CIVIL WAR

(Continued from Page 7)

cent "Eichele" was not only insufficient but also invalid for paying the tax on a like document dated March 30, 1868. In all appearances this stamp might have been removed from the original match box before reapplication, which happened when a "Dougherty" playing card private stamp found its way to another receipt.

Civil War revenue stamp varieties on document as such are rare, and arouse considerable interest. The fifty cent "Mortgage" in the cracked plate (C58) variety on an early document of same title, is an exhibit of which the owner can be reasonably proud, as he can, should he hold an original bank check with the property-titled prototype bearing the large double transfer (T4). Sheet margin stamps, some disclosing marginal engravings and plate numbers of the printers, Butler and Carpenter, they too are exhibits that portray the peak of stamp taxation in America. Should a revenue stamp tax enthusiast enjoy especially the state stamp taxes for the period of which we write, documents originating in California and Nevada reveal combinations of such state stamps and of the Federal Government.

In viewing stamp tax documentation of 1862-1872, along with oddities arising therefrom, a person can easily be thrilled with history described therein, for a picture in the words of the eminent Chinaman provides more than a thousand words can express. A parade of banks, brokers, railroads, express and telegraph companies, businesses, and all efforts and avocations of men pass before us, all in all a true representation of America in progress. In document printing improvement, engravers, lithographers, and printers of the sixties and seventies not only provided patriotic envelopes for promotion of war esprit-de-corps and post bellum reconstruction, but also sent forth and pictured America in other works of art. Checks, notes, drafts, receipts, stock certificates, and like documentation abound in color and art work. Allegorical impersonations of "Liberty" and "Justice", glorifications of the Constitution, female beauty's of the age, railroads, ships, and the tools and arts of men were some of their subjects, truly pictorial of a transitory and evolutionary America.

#### FIRST DAY FOR KENTUCKY STAMP AT FRANKFORT, KY.

(Continued from Page 1)

printed by the rotary process and the initial order of the Post Office Department with the Bureau of Engraving and Printing calls for fifty million stamps.

Stamp collectors desirous of obtaining first-day cancellations from Frankfort on June 1 may send a limited number of self-addressed covers, not in excess of ten, to the Postmaster at Frankfort, together with a cash or postal money order remittance to cover the cost of postage.

#### More News On Scott's New '43 Stamp Catalog

Mr. A. C. Zimmerman of Scott Publications, Inc. writes that the publishers have just found that it will be possible that the Combined Edition of the 1943 Standard Postage Stamp Catalogue can be bound in cloth instead of paper as was formerly announced.

Part I and Part II however will be bound in paper over boards as was announced.

exhibition and bourse of a couple weeks ago. I missed a few items but not many. I was in next weeks grocery money before Saturday evening had rolled around.

#### PRECANCELS

BOUGHT - SOLD - EXCHANGED

HAROLD PALMER FISER  
4108 Parsons Blvd. Flushing, N. Y.  
Ask FISER for the precancels you want.

#### Oklahoma Philatelic Society Changes Its Convention To June

Due to war conditions beyond the control of the Convention Committee of the O. P. S. the probability of having no kind of convention in October and the movement of many stamp collectors into the war industry and armed forces, the Convention Committee after careful consideration decided to cancel the October dates, and therefore announced that the 10th Annual Convention of the O. P. S. will be held June 26, 27 and 28th in Tulsa, Oklahoma. This also meets with the Government request for all Americans to move everything up in order that everything can be outright war effort.

The Cover Collectors of America voted to have their convention the same time as the O. P. S. but due to this sudden change, no word yet has been released from C. C. A. President but no doubt the C. C. A. will also abide by the Government request of moving up.

The Convention Committee assures every one that one of the finest conventions ever held in Tulsa will take place. Those interested in exhibiting in the O. P. S. are to write Mr. M. W. Roberts, 1240 So. Gary Place, Tulsa, Okla. For C. C. A. Exhibits, Mr. L. M. Blakey, P. O. Box 2604, Tulsa, Oklahoma. All entry blanks must be in by June 14th. Extra large bourse will be in the exhibit hall.



"SAY, DID YOU HEAR ABOUT WENTZ'S \$20. for \$1. LOT?"

It's got stamps with a catalog price of \$20.00. — Old stamps, new stamps and some high flashy stamps, each lot contains from 50 to 150 stamps—none are damaged and they must please you or your money back without question. Send your \$1.00 today and your package will come by return mail.

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#### PRECANCELS

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#### UNITED STATES "D" GRADE "SPACE FILLERS"

AT NEXT TO NOTHING PRICES  
Damaged Stamps or Heavily Cancelled

For instance, "DUCK STAMPS" etc. that have been torn while being removed from the card. Items that ordinarily sell at \$1.00, priced now at 10c to 20c.

"Franklin Heads" with smudge cancels priced at 2c to 10c that would ordinarily sell at 10c to \$1.00. And hundreds of other issues, Revenues, etc.

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Linn's Weekly Stamp News wants NEW names on the subscription list. We know very well that every reader has collector friends who would subscribe to this big weekly Philatelic Newspaper if they were but shown a copy or asked for the subscription.

We do not even know who these people are, we have no means of reaching them except through your helpful efforts and we want you to help us get a lot of these people on our subscription list.

We have always been ready to give liberal reward to everyone who helps get new names on our mailing list and right now you can keep yourself supplied with

#### FREE STAMP HINGES

by getting new subscriptions for Linn's Weekly Stamp News. All you need do is ask your friends for 50c and send that 50c with their name and address on a piece of plain paper. We send them this big weekly newspaper for one whole year and we will send you FREE AND POSTPAID, a handsome packet of 1000 of the famous FOLD-O-HINGES, the hinge that is already folded for ready use. Regular 15c per packet hinges and of an excellent peelable quality.

Remember, a pack of 1000 of these famous hinges free for each new subscription with 50c that you send to us.

#### LINN'S WEEKLY STAMP NEWS

119½ E. Court Street

Sidney, Ohio

#### WELL CENTERED U. S.

#740-749 National Parks, Mint singles.....\$ .75  
Same, blocks of four.....2.90  
Clean used singles......28  
Same, used blocks of four.....1.25  
Complete Farley Parks #756-771 Mint (20).....1.60  
Same, used.....1.30

#### HOMER W. DAVIS

19 Harrison St., Melrose Highlands, Mass.

#### ARE YOU SUFFERING? FROM WAR NERVES?

If you are, forget them and relax for a few hours with your stamps. You and your collection will both feel better after going thru a selection of our approvals. We have a very wide range of material, all the countries from Abyssinia to Zululand, at attractive prices. Your request, with references, for a trial selection, will be promptly answered.

J. E. RASDALE ELSIE, MICHIGAN

#### Property of Estates Want Lists

We have several U. S. collections under disposition at this time, including two specializing in cancellations. These include practically all U. S. 19th Century used and 20th Century used and unused. Want lists filled on approval with two or three duplicates of each number for choice. Send list with blank or Commercial references. U. S. IMPERFORATES, sub. mint bks. Columbian, Omaha, \$ values, on approval. U. S. P. No. Blocks, mint, fiat and rotary. Seconds, 19th Cent. used, fine appearing.

#### W. L. BABCOCK

EXECUTOR'S SALES AGENT  
245 Willis Ave. East Detroit, Mich.

#### CALIFORNIA

Between May 23 and July 5, Mr. Billing will travel to California on about the following route: St Louis, Kansas City, Fort Worth, (May 29), Houston, San Antonio, San Diego, (June 8), Los Angeles, (June 11-20), San Francisco, (June 23-25).

For appointment, write to New York or address general delivery to the various cities where dates are indicated. (Address Mr. Fritz Billing). Parties interested in buying or selling of any kind of stamps may communicate as soon as possible.

BILLINGS STAMP CO. 151-14 85th Ave. JAMAICA, N.Y.

#### IMPORTANT NOTICE TO SUBSCRIBERS

During the period of our removal to Sidney, Ohio, and the change that has been made in our method of addressing and mailing the paper we have been obliged to neglect killing or discontinuing expired subscriptions for a few weeks time. We are rapidly getting the new mailing list in shape. We have two complete lists of subscribers.

One list is arranged in alphabetical order under states and cities, another list is being checked against this to see that the cards in both lists agree and this list is to be arranged in numerical order according to Whole Numbers of the paper and is the key to expirations. We got far enough along with this work last week to be able to send out a large number of expiration notices. These are sent out on Government Postal Cards. If your subscription is about to expire we will mail you a card telling you the date on which your subscription expires. Our plan is that we will mail you that notice two weeks before the expiration of your subscription. Thus you have two weeks in which to get your renewal back to us and not miss a number. Watch for a card of this type and if you get one, we hope that you have been enough pleased with this new paper to send that renewal at once. Remember, after the card is sent, we carry you for the next two weeks and then the card is killed and you get no more papers. Renew immediately on receipt of notice and

WE WILL BOTH BE HAPPY.